

# Public Finance Management Act, I of 1999 – a compliance strategy

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## Abstract

The Public Finance Management Act, I of 1999, as amended by Act 29 of 1999 (PFMA), serves to modernise financial management in the South African Public Service in order to support the processes of public administration, which are focused on achieving sustainable development and high-level public services. Overall, the PFMA introduces a uniform system of public sector financial management, which improves on the erstwhile system in which accountability was undermined because different legislation applied to different entities, and expenditure control was too narrowly regulated. Compliance with the PFMA is compliance with the International Financial Reporting Standards (IFRSs). However, compliance with the PFMA remains a challenge. This article is aimed at suggesting a strategy for improving such compliance.

**Keywords:** compliance strategy, financial control, generally accepted accounting practices (GAAP), generally recognised accounting practices (GRAP), Public Finance Management Act

## I INTRODUCTION

Government finances are regulated through various principles that have been accepted as standard practice within a democratic system. Key documents which establish such principles, and have laid the foundation for promulgation of the PFMA, include the *King Committee's Report on Corporate Governance* and the Constitution of the Republic of South Africa, 1996 (hereinafter referred to as the Constitution). The *King Report*, published in November 1994 and revised during March 2002, concluded that PFMA compliance in government would contribute to effective corporate governance practices. Section 195(1) of the Constitution provides that public administration and management in all spheres of government should be efficient and effective in terms of the use of resources, as well as being economically viable and accountable. The

Constitution plays a crucial role in setting principles of sound financial management in the public sector. Sections 213 and 215 to 219 of the Constitution regulate financial management in the public sector.

The intention, in the promulgation of the PFMA, is specifically to give effect to the above-mentioned sections of the Constitution. The Constitution calls for the introduction of the following: generally recognised accounting practices (GRAP); uniform treasury norms and standards (to prescribe measures for ensuring transparency and expenditure control in all spheres of government); and the setting of operational procedures for borrowing, guarantees, procurement and oversight over various national and provincial revenue funds. Furthermore, the Constitution specifically prescribes principles within which financial management should be governed.

## **2 CONCEPTUAL FRAMEWORK – THE ROAD TAKEN**

Public financial management has traditionally been developed around a framework of control and is reflected in checking, testing, verifying and regulating through control accounts, centres, procedures (instructions) and departments (treasuries). As South Africa is a developing country, the government is concerned with introducing and effecting policies (including the PFMA) with a view to achieving sustainable development. Gildenhuis (1997) claims that policies and strategies exist in the statements made by politicians and in written documents and legislation. However, the emphasis is on sound and effective implementation processes and the challenges involved in improving service delivery. New developments around finance led to the principle of financial management rather than financial control. The South African Government recognised this important concept, and has subsequently formulated and passed new legislation, including adopting and implementing the PFMA. The Act serves to modernise financial management in the South African public service, in order to support those processes of public administration which are focused on achieving sustainable development and high-level public services. The PFMA lays down the basic rules for sound financial management and serves to effect section 216 of the Constitution. Although the Constitution calls for the introduction of generally recognised accounting practices (GRAP) and uniform treasury norms and standards, it should be noted that the GRAP statements are currently supplemented by generally accepted accounting practices (GAAP). According to Moeti (2007: 58), GAAP provides guidelines on the types of information to be reflected in accounting statements in order for those statements to be considered comprehensive. Du Plooy, Jansen van Rensburg, Ngcobo, Rehwinkel and Scheepers (2005: 16) report that, from 1 January 2005, South African Statements of GAAP have complied with the International Financial Reporting Standards (IFRS), as represented by the International Accounting Standards (IAS) issued by the International Accounting Standards Board (IASB). This statement means that compliance with the PFMA is compliance with the IFRS.

The PFMA is based on the principle that managers should be allowed to manage

finances within an agreed framework whilst being held accountable. This Act confers four key, specific responsibilities on accounting officers:

- The operation of basic financial management systems, including internal controls in departments and any entities they control.
- To ensure that departments do not overspend (i.e. go over budget).
- To report on a monthly and annual basis, including the submission of annual financial statements two months after the end of a financial year.
- To publish annual reports in a prescribed format which will introduce performance reporting.

Accounting officers are expected to appoint chief financial officers as part of their senior management to enable them to fulfil these responsibilities.

It is therefore important that the public manager understands the requirements of the PFMA, which should not be seen as only being relevant to financial managers, but also as being applicable to people working at all post levels. Where references in the PFMA indicate 'Accounting Officer' this should, for compliance purposes, be interpreted as 'each official', depending on his or her responsibility (although the PFMA vests accountability in the Head of Department). To complement the PFMA as a financial management regulatory vehicle, the Treasury Regulations were promulgated and came into effect in June 2000. The Treasury Regulations include, *inter alia*, internal control measures, planning, budgeting, asset management, cash management, accounting and reporting. It should be noted that the Treasury Regulations are consistent with those of the PFMA.

### **3 BACKGROUND TO THE PUBLIC FINANCE MANAGEMENT ACT (PFMA)**

Given the focus of this article, it is important to revisit the background of the PFMA. The PFMA gives effect to certain prescriptions in the Constitution by providing more detailed measures and stipulations. Section 38(1) (b) of the PFMA stresses that, with the introduction of the new financial management dispensation in South Africa, effectiveness was made obligatory by law. Pauw, Woods, Van der Linde, Fourie and Visser (2002: 23) agree, and add that the pursuit of effectiveness has important repercussions for financial management. It implies, among other things, that the budget must clearly indicate services and/or products to be supplied and that financial reporting supports the measurement of these services and/or products. In essence, the PFMA highlights particular responsibilities and deviates from the traditional rule-driven approach of pre-existing financial legislation. It replaces the national and provincial Exchequer Acts and the Reporting by Public Entities Act, 93 of 1992.

The PFMA is part of a broader government strategy to improve the general state of financial management in the public sector. It follows a phased approach towards

improving the quality of financial management through the introduction of appropriate and proper financial management systems, sound appropriation control mechanisms and establishing accountability arrangements for budgetary management. The objective of financial management in the public sector is to support management in the allocation of limited resources, with the purpose of ensuring economy and efficiency in the delivery of outputs that will serve the needs of the community (Van Wyk 2004: 411).

The administration and management of public finance are governed by two elements, namely the specific nature and extent of public finance on the one hand, and the vital importance of effective government spending on the other hand (Erasmus & Visser 1997: 81). Essentially, the PFMA is aimed at improving the effectiveness and efficiency of financial management within the public sector through introducing best practices in financial management. Fourie (2005: 679) stresses that public financial management in the South African context is based on the three elements: improving transparency, entrenching accountability and ensuring the integration of policies. It is thus crucial to note that the PFMA heralds a new approach to outputs and outcomes associated with sector programmes and projects, and therefore a support mechanism for medium- to long-term strategic planning in the public sector needs to be established. Moreover, planning is the starting point of the management process and is, in essence, the point around which all management activities revolve. Regulations contained in the PFMA are of paramount importance in guiding public officials on compliance.

In the PFMA regulations are discussed in terms of the principles behind the major requirements and practical implications for compliance. Chapter 9 of the PFMA stipulates that the National Treasury should make regulations that are extensions of the Act, in order to govern and control certain financial matters. The National Treasury issued regulations applicable to departments, constitutional institutions, trading entities and public entities during May 2000, which were revised during 2002 (*Government Gazette*, no. 23463, May) and again during 2005 (as contained in *Government Gazette* no. 27388, dated 15 March).

As with other government policies, compliance with the PFMA is a challenge. For example, the PFMA states that under-expenditure and over-expenditure are both regarded as financial misconduct. Yet, every year, millions of rands revert back to the National Treasury because departments have not fully utilised these monies. This state of affairs impacts negatively on service delivery. In terms of over-expenditure, Kanyane (2004: 47) points out that each year most governments exceed their budget allocations because each ministry spends beyond its limits. However, the directors-general still cannot satisfactorily explain this in detail before the Parliamentary Committee on Public Accounts. Although the PFMA emphasises economic, effective and efficient financial management, compliance remains a thorny issue in both national and provincial departments, as well as other public entities. Several national and provincial departments are struggling to comply with the PFMA and have consequently been criticised for lack of performance, which has negatively influenced their service delivery. Notwithstanding the documented and published regulations, various factors influence compliance (or, rather, non-compliance).

## 4 FACTORS INFLUENCING NON-COMPLIANCE

Having outlined the background of the PFMA, it is essential to identify factors influencing lack of compliance with the PFMA. Firstly, it should be noted that policymakers are focused on the desired outcomes of change, but neglect the contextual factors that influence implementation. This statement suggests that, in many instances, non-compliance can be attributed to poor implementation or a lack of insight into the policy process. Coveney, Ganster, Hartlen and King (2003: 25) echo this statement by stressing that the gap between actual and intended results is unavoidable. The second argument relates to the implementation process which includes problems of capacity and resources – these prevent policies from being properly implemented (CEPD 2000; De Clercq 2001; Khosa 2003). A key problem, according to Welton (2001: 182), is that some of the managers who should be leading feel disempowered; they cannot see the way forward, feel de-skilled and, in some cases, lack acceptance by other stakeholders.

The above factors, insufficient staffing, and the incapacity of all three spheres of government, as well as insufficient linkages between these spheres, have largely worked against successful compliance with the PFMA. Line function and cost centre managers in both national and provincial departments normally come from various backgrounds, and tend to possess a variety of educational qualifications in non-financial fields (such as social development, engineering, medical, legal, or other practices). Interpreting and implementing financial processes pose a challenge to these managers. Indeed, the majority of managers are not trained in financial management. A study by Van Wyk (2004: 414) identified, amongst others, the following factors:

- Lack of experienced, knowledgeable, skilled and qualified staff
- Outdated accounting and information systems
- Inadequate knowledge of the Public Financial Management Act, 1 of 1999
- The transformation from financial control/ administration to financial management
- Inadequate control systems and a lack of knowledge of accrual accounting and Generally Recognized Accounting Practices (GRAP).

Moreover, the relationship between South African Statements of GAAP and International Financial Reporting Standards is the subject of policy debate. Lubbe and Rossouw (2005: 781) add that considerable pressure to expedite the so-called harmonisation of international accounting standards (GAAP) and attempts (as far as possible) to make them applicable to the public sector, resulted in rapid and specific challenges in this sector.

As far as the lack of expertise and experience is concerned, Lubbe and Rossouw (2005: 781) are of the opinion that South Africa's young democracy – with issues such as transformation and affirmative action – caused many experts to leave the public service, and their places were often filled by persons with inadequate expertise, training and experience. Furthermore, in his analysis of implementation, Khosa (2003: 49) found that policy implementation has suffered from the absence of a people-driven process.

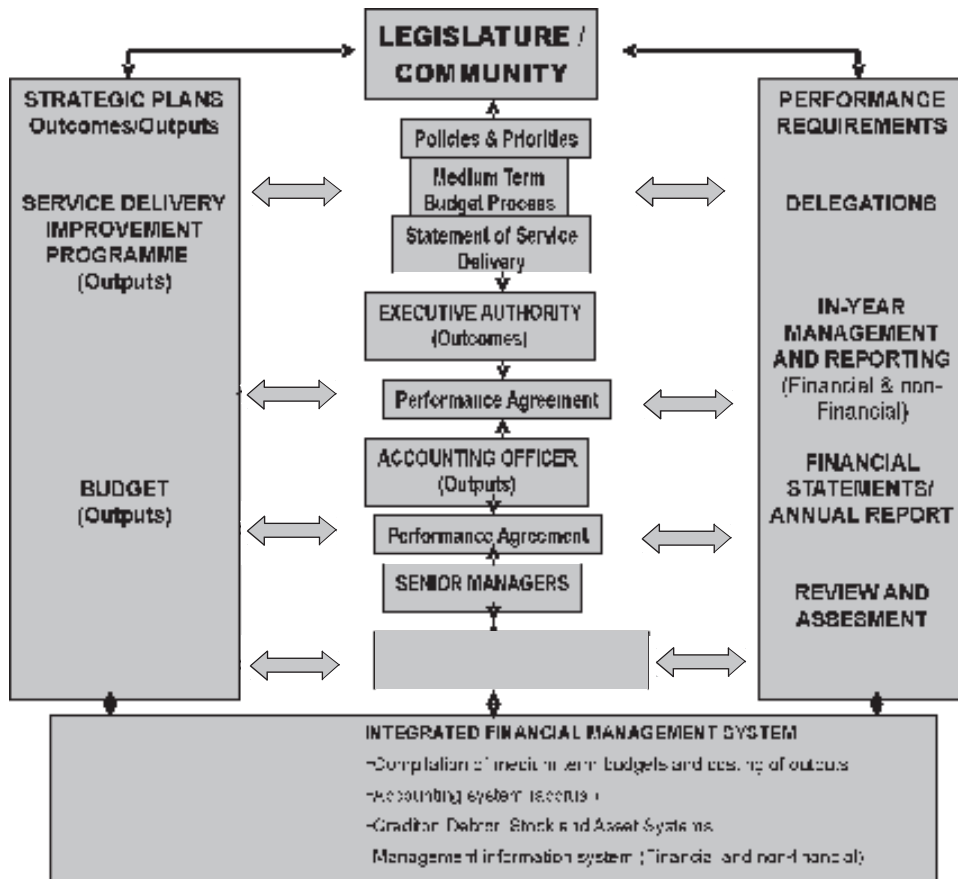
He also singles out a lack of managerial expertise as one of the discrepancies between policy and implementation. Again, the interpretation of policies and directives remains a challenge, since there are no standard criteria. Lastly, there is a lack of effective integration of strategic planning and performance management in relation to legislative requirements. From the foregoing it can be deduced that financial management training, particularly in the implementation of the PFMA, is essential for ensuring that managers adhere to their responsibilities and are held accountable. It is against this background that this article suggests the utilisation of an integrated strategy to improve compliance with the PFMA.

## **5 A COMPLIANCE STRATEGY**

The world is focused on South Africa as a model of successful transformation and development. Sound financial management, through compliance with the PFMA, has now assumed a greater role in realising this global focus. Strategies need to be developed to enforce compliance. A compliance strategy revolves around the introduction and implementation of a process that starts with strategic planning. Strategic plans, covering a period of three years, should be developed in line with the Medium-term Expenditure Framework (MTEF), and should indicate measurable objectives, well-defined outcomes and key performance measures and indicators. Accordingly, Pauw et al (2002: 77) explain that the MTEF is the outcome of spending plans after a process of technical work, consultation and dialogue, which occurs within each national and provincial government between the governments and legislatures, and between the government and civil society in various forums. As a component of a compliance strategy, financial management forms the basis of performance against objectives, given the resources available. Figure 1 below represents a compliance strategy that integrates strategic plans with performance management in fulfilment of legislative or community requirements.

The PFMA covers the creation of a culture of accountability, openness and transparency in public administration, and advocates value for money in the procurement of goods and services within the public service. Public institutions should be judged on their ability to deliver goods and services, and should be held accountable. The need to integrate planning, performance and budgeting (MTEF) strengthens the link between services and the benefits and costs of those services (cost benefit analysis), and requires a systematic approach. In this regard, the PFMA prohibits fruitless, wasteful and unauthorised use of public funds. In support of the PFMA a compliance strategy, as illustrated in Figure 1, calls for the setting up of service standards, defining outputs and targets, setting of performance agreements, and performance assessment of staff members.

Similarly, the strategy also calls for the introduction of monitoring and evaluation mechanisms and structures to measure progress on a continuous basis. An accounting officer can only evaluate his or her success if a performance management system is



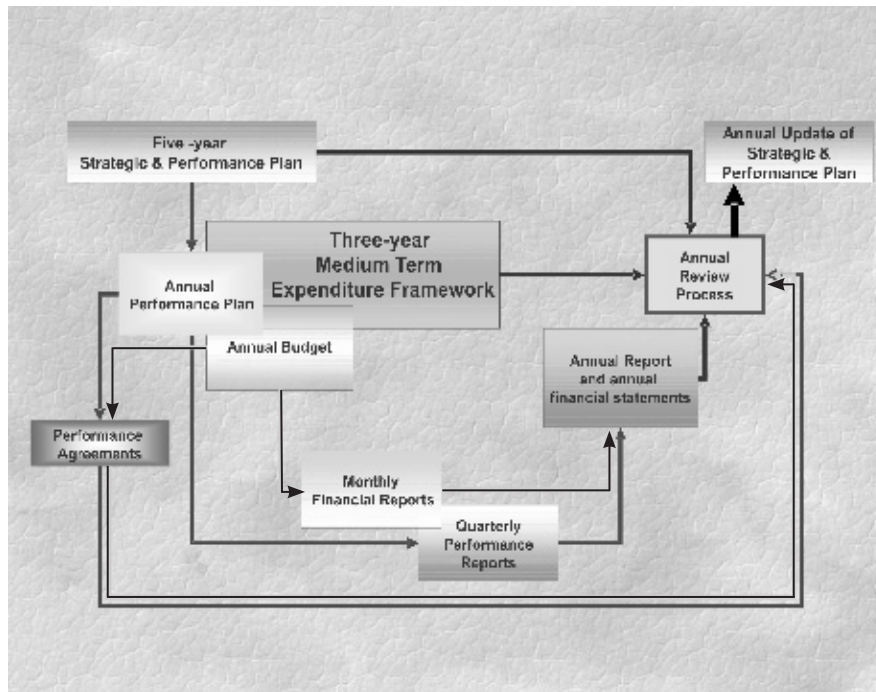
**Figure 1:** A compliance strategy

introduced. This starts at the planning phase by setting predetermined outputs; continues through the implementation phase of service delivery and expending; it is monitored on a regular basis through quarterly progress reports; and is eventually measured on achievements against original outputs (annual reports). Performance should thus be acknowledged as a concept of compliance. Other requirements include: the alignment of staffing plans, human resources development processes and organisational capacity building based on citizens’ needs (as detailed in policies and priorities); the development of financial plans that link budgets directly to service needs and human resources plans; and the development, particularly through training, of a culture of accurate in-year management and reporting (financial and non-financial). With regard to in-year financial reporting, this will enable management to determine actual expenditure, percentages of expenditure against budgeted amounts, available balances for specific purposes,



indications of over-expenditure, possible savings and, eventually, information for deciding on the shifting of funds (virements) between responsibilities, when necessary.

Figure 1 illustrates that central to strategic planning and performance management is the need to implement an integrated financial management which will promote compliance with the PFMA. Brynard (2005: 662) correctly states that implementation moves from originally set political goals (as in the PFMA) to results on the ground (service delivery). Providing information through regular reporting to management, the minister, the treasury, the cabinet and parliament is one of the crucial aspects in the implementation of the PFMA when it comes to ensuring compliance. Departmental reporting procedures should be developed to ensure that managers supply timely information to those above them. What this model reveals, is the importance of installing appropriate management systems, capacity building, and effective monitoring and evaluation procedures.



**Figure 2:** Integrating performance management and financial reporting

Figure 2 serves to complement the need to link strategic planning, budgeting and performance management as a step toward compliance with the PFMA. Planning is the starting point of the management process and is, in a sense, the point around which all management activities revolve. Planning, in this context, is especially significant since a close relationship exists between implementing policies, executing legislation (e.g. the PFMA) and public sector departmental planning, implementation and control. As far as budgeting is concerned, Khalo (2007: 73) reminds us that, in October every year, the



National Treasury issues the Medium-term Budget Policy Statement (MTBPS), which results in increased certainty regarding medium- to long-term planning.

A compliance strategy is not only a means of ensuring that documents are prepared and submitted as required, but it is also a process of verifying that the documents required are used for the purpose as envisaged by the PFMA and regulations, that is:

- Departmental instructions should be compiled (based on the regulations) giving detailed stipulations about what officials may accept as gifts, to what value they may accept gifts in kind, when they need approval from a superior before accepting certain donations or gifts. In other words, officials should be trained to understand the content of departmental instructions.
- A risk strategy should be used as a basis for preparing an internal audit programme.
- A risk strategy should be communicated to personnel to ensure the elimination (and understanding) of the risk, and reduce the possibility of its recurrence.
- Schedule dates for specific issues, that is, monthly, quarterly and other reporting requirements.
- A fraud prevention plan should be drawn up, distributed, and the principles communicated to all personnel.
- Public officials should be trained to understand their rights, and how they will be protected in terms of the fraud prevention plan.
- A strategic plan should be communicated to officials, and targets and objectives must be explained and monitored.
- A manual on misconduct should be prepared to ensure that all officials know what is defined as such, what the proper procedures are, as well as the implications of being charged with misconduct.

A dedicated team of officials should be established to monitor the PFMA implementation plan and report regularly to management on progress and problem areas relating to non-compliance and risk areas (where the PFMA is still not being complied with). A specific person in the department should be given the responsibility of coordinating and monitoring the implementation plan. In this regard, dates should be scheduled on which specific issues of non-compliance will be handled. It is the responsibility of all officials to ensure that plans are implemented through sound best practices. It is here that a compliance strategy could assist and guide public managers in planning to comply with the PFMA, and executing other policies in delivering their mandates. Nsingo (2007: 44) stresses that the legislature plays a critical role in overseeing accountability and improving financial responsibility in the various departments. The strategy consists of four basic elements, that is, strategic, financial, control and training issues.

Strategic issues, which must be encouraged, include developing a process for preparing the annual strategic plan; preparing pre-determined and measurable indicators; preparing a manual; standardising format and target dates for compiling quarterly reports

on performance; instituting a communication process in the department; evaluating the departmental organisational structure; developing a human resources strategy (filling of posts); and conducting a post evaluation of all posts and job descriptions. Strategic issues also focus on the policies that are in place to improve compliance (e.g. on sleeping and travelling (S&T) allowances, and petty cash management).

Financial issues must be introduced, by developing an MTEF budget process and a manual on how to prepare budget figures (including what information, statistics and standardised tariffs are to be used, among others); preparing a monthly reporting system and involving managers in calculating projections; preparing a manual on the calculation of projections; and establishing a Budget Advisory Committee to evaluate budget inputs; consulting with managers on inputs and providing feedback on allocations. Financial issues will focus on measures to prevent or detect accounting deviations (e.g. unauthorised, irregular or meaningless expenditure). Other associated functions such as loss control, store management and the safeguarding of assets also fall into this category.

Control issues must be introduced, such as launching an immediate short-term compliance plan on control measures by requesting line managers to immediately institute controls. Access points for transactions into the financial systems must be well managed and payment processes must be streamlined to ensure payment within 30 days, as required by the PFMA. The internal audit plans must be brought in line with the risk strategy. Control measures should be agreed with immediate supervisors before implementation and then submitted for approval to management and internal auditors. Control should be exercised over various operations, thus minimising the risk of compliance and subsequent audit findings. Financial control, with its emphasis on accounting, focuses on the following areas:

- The segregation of duties
- The accuracy of calculations
- The completeness of supporting documents
- Certification that value was received for payments claimed
- The timely payment of invoices and claims
- The timely recovery of debt and revenue.

Training issues must be addressed, such as committing all managers to financial training, giving PFMA training to all managers and other officials; introducing training as part of departmental instructions; compiling an internal control manual; ensuring scheduled training; and introducing a training programme on general government management principles (i.e. accountability). A survey must be done on the qualifications, experience and capacity of human resources. This information must then be utilised to determine training needs. Line function or cost centre managers should therefore be empowered, through appropriate training in all aspects of management techniques, to make the implementation of functions and projects, as well as compliance with the

PFMA, a reality. Developing an implementation plan is the first step towards compliance with the PFMA. During the year 2000, the National Treasury issued a circular stating that each department should develop an implementation plan for compliance with the PFMA. The format of such an implementation plan was set out, as were examples of how issues should be identified, what actions needed to be instituted, and how responsibilities had to be allocated. The plans were to be submitted to the National Treasury, and required updating and monitoring on a regular basis. Whether such implementation plans were ever effectively implemented and monitored, is a subject for debate.

## **6 RECOMMENDATIONS**

It is against the above basic elements of a compliance strategy that a recommendation is made that each official should take practical steps relating to his or her own department, to ensure compliance with the PFMA. This should include, but is not limited to, the following: adjusting diaries for planning and reporting purposes; holding information meetings with members of staff to explain the PFMA prescripts; listing own responsibilities and target dates for the finalisation of actions (before the dates as required by the PFMA); preparing an own implementation plan; identifying a specific person in the department to take responsibility for coordinating and monitoring the department's implementation plan; setting up specific control measures in the department; and preparing performance measures for the department, based on the functions to be performed.

The emphasis of a compliance strategy is on sound and effective implementation processes which enhance service delivery by ensuring that the capacity of officials is mobilised, management is focused, projects are implemented, and resources are provided. A compliance strategy also includes commitment to service delivery, and allows managers flexibility while, at the same time, ensuring that they remain accountable. A further recommendation is for an emphasis on compliance training – courses for current and future financial officials are therefore of paramount importance. Specifically, training programmes in financial management should help line function and cost centre managers to implement sound financial management. Finally, training in the understanding of and compliance with the PFMA is essential, in ensuring that such managers adhere to their responsibilities and remain accountable.

## **7 CONCLUSION**

This article has highlighted the importance of compliance with the PFMA in relation to the Constitution and the National Treasury regulations as components of good governance. Compliance with the PFMA was singled out as one of the challenges facing public managers in their quest for service delivery. The objective of this article was to suggest a comprehensive compliance strategy that could be used in the public service. It should therefore be noted that compliance is not a 'catch all' process that is easily implemented across all public entities. The PFMA is based on the principles of the *King*

*Report* and, especially, the ‘inclusive approach’ as an element of sound management. It can therefore be concluded that PFMA compliance will contribute towards effective corporate governance practices.

Compliance with the PFMA is compliance with the *King Report*, which calls for timely reporting, performance information, and effective internal audit function and audit committees. This, in turn, implies compliance with the IFRSs. The *King Report* concluded that PFMA compliance in the government would contribute to effective corporate governance, which will result in the devolution of power and responsibility to managers, vesting them with the related authority and accountability. The article suggests a strategy that integrates planning, budgeting and performance as a basis of accountability. Budgeting is supported by predetermined performance indicators. Reporting is mainly threefold: monthly reporting on actual expenditure and revenue against budgets; quarterly reporting on meeting performance targets; and annual reporting through financial statements, annual reports and audit reports. The implementation of a compliance strategy by government departments and public entities will further help to reduce non-compliance levels.

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