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An exploratory study on the challenges faced by South African municipalities in implementing the Municipal Standard Chart of Accounts: a case of the city of Tshwane

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ABSTRACT

This study explored the challenges faced by municipalities in South Africa in the implementation of the Municipal Standard Chart of Accounts (mSCOA). The study adopted a qualitative approach, following an interpretive ontology, and a purposive sampling technique was used. The City of Tshwane in Gauteng Province was used as a unit of analysis; primary data was collected using virtual interviews as well as open-ended questionnaires, and secondary data was obtained in various documents on mSCOA implementation. The study revealed that there is a low mSCOA implementation level in the City of Tshwane. Furthermore, the study found that numerous challenges influenced the low implementation level. These challenges include resistance to change, a lack of adequate training on mSCOA implementation, a lack of personnel, a lack of pre-consultations, and poor system vendor skills transfer. The study recommends involving implementers in the concept and inception phases of any new reform.

Introduction

Sound financial management is an essential component for the public sector as it may facilitate an accurate and comprehensive assessment of the effects of policy decisions and further enhance internal decisions on planning, monitoring, and accountability (Salato, Gomes & Ferreira, 2023; Gcora & Chigona, 2019). Various scholars have cited that Integrated Financial Management Information Systems (IFMIS) have been discovered to be a crucial tool for fostering growth and development by ensuring that the government mobilizes state revenue, effectively monitors, and safeguards public funds, and aims to enhance quality service delivery to the public (Harelimana, 2017; Gcora & Chigona, 2019). In a drive to modernize and enhance public financial management, governments in emerging economies are progressively reconnoitring various systems and frameworks (Alghizzawi & Masruki, 2020; Micheni 2017). Due to the absence of reliable and timely information for decision-making in all government departments, the government of the Republic of South Africa introduced IFMIS as a tool wherein financial management can be enhanced (National Treasury, 2018). In 2004, the National Treasury of South Africa established a new standardized chart of accounts and a new economic reporting format for national and provincial government departments (National Treasury, 2018).

However, despite the reforms brought by the Department of National Treasury, municipalities were still characterised by poor data quality that was not credible and flaws in the financial information management, as evidenced by the 2015 Auditor General of South Africa report, which revealed that 84% of the financial statements of municipalities were poorly prepared and presented (AGSA Consolidated Report, 2015–16). Furthermore, the AGSA report also revealed that irregular, unnecessary, and wasteful expenditures in local government are on the rise due to financial mismanagement (AGSA Consolidated Report, 2016–17). In 2014, the National

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Treasury commissioned the Municipal Regulations on a Standard Chart of Accounts (mSCOA), requiring all municipalities to adopt and integrate their IFMIS (National Treasury, 2017). In that regard, all South African municipalities are mandated to operate in accordance with the guidelines established in the mSCOA (National Treasury 2018). Nevertheless, there seems to be a low level of adoption of the mSCOA and the usage of the IFMIS among municipalities in South Africa (National Treasury, 2018; Gcora & Chigona, 2019).

The objective of this study is to explore the challenges associated with the implementation of mSCOA among municipalities in South Africa. This study reduces the research-based knowledge gap on the contributing factors influencing the usage of IFMIS by municipalities in South Africa. This paper is structured as follows: The next section discusses literature related to the mSCOA implementation process. The paper further presents the methodology that was adopted by the study. It then discusses the results of the study and culminates by presenting the conclusion and recommendations of the study.

Literature Review

This literature review section explores the developments that led to the formulation of the mSCOA and the challenges faced by municipalities in implementing the mSCOA.

Developments to Municipal Standard Chart of Accounts (mSCOA)

Governments all over the world have been striving towards specific objectives and targets to fulfill the needs and demands of the citizens they serve (Khalo & Fourie, 2006:131). Key to meeting these demands is the management of the public finances and the introduction of policies to improve effective financial management. South Africa's introduction of the Public Finance Management Act, 1999 (Act No. 1 of 1999), whose aim is to transform and modernise public financial management, must be seen in this light. The main drivers of this act are improved transparency, accountability, and sound integration of policies at the national and provincial levels of government (Khalo & Fourie, 2006:133). The *Constitution of the Republic of South Africa*, 1996, empowered the legislature with oversight responsibility over the budget process to ensure accountability for public funds. As mandated by the South African Constitution, the National Treasury developed four major financial systems for national and provincial departments, namely, the Personal and Salary Administration (PERSAL), Financial Management System (FMS), Logistical Information System (LOGIS), and Basic Accounting System (BAS) (Western Cape Government, 2003:83). To further guide the pursuit of developmental local government, the Local Government: Municipal Finance Management Act No. 56 of 2003 (MFMA) was promulgated with the key objective of modernising municipal finance management in South African local government (Municipal Finance Management Act, 2003).

There are 257 municipalities in South Africa, each with its own core financial system (Statistics South Africa, 2020:22; Department of National Treasury, 2016:5). These municipalities are divided into three constitutional categories: metropolitan municipalities, district municipalities, and local municipalities (Constitution of the Republic of South Africa, 1996:104–105). Municipalities are further allocated powers and functions in Schedules 4 Part B and 5 Part B of the Constitution (Constitution of the Republic of South Africa, 1996:148). The capacity of municipalities to perform these functions and exercise their powers is defined in the *Municipal Structures Act* No. 117 of 1998 (MSA) and includes the administrative and financial management capacity and infrastructure that enable a municipality to collect revenue and to govern on its own initiative the local government affairs of its community. In relation to the municipalities, the Auditor General of South Africa (AGSA) carries the legislative mandate of auditing and reporting the outcomes of the accounts, financial statements, and financial management of all 257 municipalities (Public Audit Act).

Non-credible information from municipalities made it difficult for the National Treasury to conduct deeper data analysis and sector comparisons to improve financial performance (Chigwata, Murumahoko & Madhekeni, 2019). Moreover, the misalignment in the IDP and the capital and operating expenditures were the result of a failure to drive expenditure from a project perspective (National Treasury, 2014). This made it difficult to measure the impact on service delivery in communities. This is partly attributable to the fact that prior to the introduction of the Municipal Standard Chart of Accounts (mSCOA), the information technology architecture in South Africa was such that all municipalities were managing and reporting on their budgets according to their unique organisational structure and classification financial framework (Koekemoer, 2018). In other words, each municipality had its own financial reporting system. It is for these reasons that the minimum information technology system requirements were regulated for an integrated software solution for local government to achieve a greater level of standardisation critical for reporting across all spheres of government (Municipal Standard Chart of Accounts Regulations, 2014). There have been more efforts to regulate local government with the intention of modernising financial management. Among the interventions was the Back-to-Basics program introduced in 2014, which aimed at turning around South African municipalities but did not achieve the intended results (Chigwata *et al*., 2019). Others include the Municipal Supply Chain Management Regulations, Financial Misconduct Procedure, and Criminal Proceedings, which have not yielded positive results considering the audit outcomes.

Municipal Standard Chart of Accounts (mSCOA) at a glance

The mSCOA is a budget reform targeting municipal operations by effecting standardisation of municipal account numbers and descriptions in their charts of accounts (Department of National Treasury, 2017). It is segmented by seven disciplines, namely, project, function, item, fund, regional indicator, costing, and municipal standard classification (Department of National Treasury, 2017). The reform was commissioned by the National Treasury through a phased-in approach for effective implementation by July 1, 2017. The National Treasury further outlined the fifteen (15) mSCOA business processes through which mSCOA would be implemented, as contained in Chapter 3 of the mSCOA Regulations. Figure 1 illustrates the mSCOA chart, which was regulated in 2014. According to the mSCOA chart, the nation's financial management must be modernized, and all municipal business procedures need to undergo a considerable shift. The mSCOA chart may be thought of as a categorization framework for financial management that mandates that transactions be classified consistently between municipalities and from one fiscal year to the next to improve data quality and integrity. MSCOA is designed to standardize accounting practices across municipalities, enabling uniform financial reporting and analysis. However, its implementation presents challenges due to differing organizational structures, information systems, and data quality issues (Sithole & Dube, 2016). Research suggests that effective training, technological infrastructure, and stakeholder engagement are critical for successful MSCOA adoption (Mkansi et al., 2020).

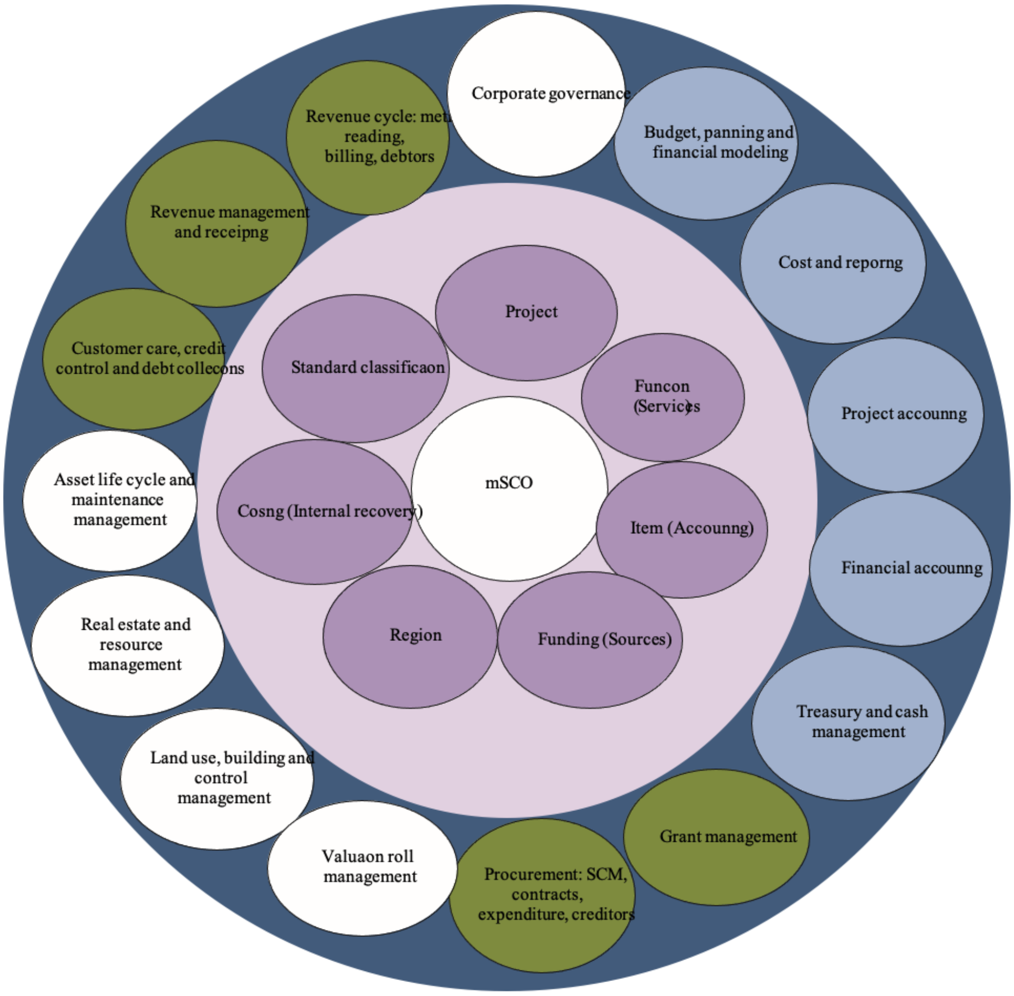

Figure 1: The Municipal Regulations on a Standard Chart of Accounts chart**;** *Source*: National Treasury, 2018, *Function segment of mSCOA*, Republic of South Africa.

According to the National Treasury (2017), mSCOA was envisaged to bring about accurate recording of transactions, which would translate into accurate and timely financial management, therefore impacting positively on audit opinions of municipalities and municipal entities. The mSCOA was considered the cornerstone of proper planning and budgeting, which would improve transparency and accountability, leading to a high level of service delivery as well as assisting in the national policy-making process (Department of National Treasury, 2017).

Challenges in the Implementation of mSCOA

Numerous studies have discussed the implementation of mSCOA across South African municipalities (Sithole & Dube, 2016). Singh (2018) highlights that the transition to mSCOA requires changes in software systems, training of personnel, and adaptation of business processes. Local governments often face challenges in aligning their existing financial systems with the new coding structure and reporting requirements (National Treasury, 2016). Literature suggests that there are various challenges faced by municipalities in the implementation of mSCOA; these include but are not limited to effective training, adequate technological infrastructure, and stakeholder engagement (Mkansi et al., 2020).

Adequate technology infrastructure is needed for effective implementation. Inadequate IT systems and infrastructure can lead to delays and inefficiencies (Booysen et al., 2019). The adoption of mSCOA necessitates the use of updated and integrated financial management systems. However, many municipalities struggle with outdated technology infrastructure and inadequate system integration (Rabali & Lebese, 2019). This technological gap may hinder the accurate recording and reporting of financial transactions. According to Sithole and Dube (2016), implementing mSCOA requires a skilled workforce capable of understanding the new classification system and generating accurate reports. Municipalities often face challenges in providing adequate training and capacity building to staff members, leading to errors and inaccuracies in financial reporting (Matjokana & Sibindi, 2020).

Mkansi et al. (2020) stated that change management is a crucial aspect of successful mSCOA implementation. However, Sithole and Dube (2016) posit that many municipalities encounter resistance from staff members who are accustomed to the previous financial reporting practices. This resistance can delay the adoption of mSCOA and undermine its potential benefits (Tukamuhabwa et al., 2017). Implementing MSCOA requires changes in processes and mindsets. Rabali and Lebese (2019) postulated that resistance to change, a lack of buy-in from staff, and inadequate change management strategies can hinder the successful implementation of mSCOA. Furthermore, Mutula and Van Brakel (2016) asserted that ensuring data quality and integrity is essential for generating reliable financial reports. Inaccurate data entry and inadequate validation processes can lead to errors in financial statements. Research suggests that poor data quality is a common challenge faced by municipalities, affecting the credibility of mSCOA-generated reports (Sithole et al., 2018). Accurate and consistent data entry is crucial for MSCOA's effectiveness. Integration with existing systems and data migration pose technical challenges (Van Zyl et al., 2017).

Research and Methodology

The study adopted a qualitative approach, following an interpretive ontology to gain a deeper understanding and knowledge of the challenges associated with the mSCOA implementation process (Creswell, 2014). A case study strategy was used in this study. Academics vary in their understanding of what a case study is because there is no easy explanation (Zucker, 2009) since a case study can be explanatory or descriptive, be either qualitative or quantitative, and be done in the social sciences or natural sciences. In this study, a case study research strategy enabled the researchers to explore the adoption level and challenges associated with the mSCOA implementation process in municipalities (Ghauri, Grønhaug & Strange, 2020).

Sample and data collection

The city of Tshwane in Gauteng Province was used as a unit of analysis. The City of Tshwane was selected because it was the only metropolitan municipality identified as being in financial distress (Department of National Treasury, 2018b:71). Primary data was collected using semi-structured virtual interviews as well as open-ended questionnaires. Participants in the study were from the City of Tshwane (middle and senior managers) and officials from the South African Local Government Association (SALGA). The purposive sampling technique was selected in this study. A purposive sample of respondents with diverse experiences provided sufficient information on the practical implementation of mSCOA. The sampling technique was selected based on various exploratory studies by Ando, Cousins and Young (2014) and Dlamini (2016). As mSCOA is an institutional reform, the respondents were chosen in such a way that each department in the municipality is represented.

Interview guides and questionnaires were developed after a critical literature review and analysis. Fifteen interviews were conducted virtually due to the Risk Adjusted Strategy Regulations issued by the Minister of Cooperative Government and Traditional Affairs under the Disaster Management Act because of COVID-19 (Department of Corporate Governance, 2020). The interviews took between 30 and 45 minutes, and the researchers recorded the conversations with the permission of the respondents. Interviews were conducted from 23 March 2022 to 27 May 2022. These interviews were conducted in the form of a conversation rather than a structured inquiry. Rubin and Rubin (1995:26) describe this as topical interviews, which are more about how people view, understand, and explain their world.

Six participants from SALGA completed questionnaires, and in-depth semi-structured interviews were conducted for follow-up questions. In addition, the sample size was influenced by an exploratory study conducted by Ando et al. (2014), wherein a codebook was developed to determine saturation. The saturation level was reached after 15 interviews with Tshwane participants and six SALGA officials. Data was collected from the City of Tshwane and triangulated with data collected from the six officials from SALGA. Secondary data was obtained from various documents that pertain to the implementation of mSCOA, including the IDP, budget processes, and regulatory framework. Thematic analysis, as suggested by Braun and Clarke (2006), was used for data analysis. The technique was used by Dlamini and Schutte (2021) in their study exploring the use of management accounting in SMEs. This approach was selected due to its convenience and adaptability in giving an in-depth yet multifaceted interpretation of data (Braun & Clarke, 2006:79). Documentation such as municipal budgets, IDPs, audit reports, information on the National Treasury's website, media reports, and any other useful information were also analysed. The study identified four analytic interests: (1) mSCOA system requirements; (2) mSCOA change management; (3) mSCOA awareness and training; and (4) mSCOA reporting. These were used in a real-life setting where the researcher formulated questions for each theme to get insights from respondents (Braun & Clarke, 2006:84; Patton & Appelbaum, 2003:65). One of the researchers was instrumental in that; she was a former Provincial Treasury official and was involved in the piloting of mSCOA in one of the municipalities in the Eastern Cape. The focus of this study was therefore explicitly analyst-driven, based on the researcher's analytic interest in the mSCOA implementation process and how it influences the Municipal Accountability Cycle (Braun & Clarke, 2006:84).

For ethical consideration, the City of Tshwane approved the study to be conducted, and a set of interview guides and a questionnaire were approved by the Ethical Clearance Committee of the North-West University. The participants were interviewed after receiving their informed consent, and they were informed that they might choose to discontinue their participation in the study at any moment. When the study reached saturation level and there was no new information being obtained, data collection was stopped.

Findings and Discussions

Data collected from primary sources (interviews and questionnaires) and from secondary sources was thematically analysed and Microsoft Excel 2016 was used as an analysis tool. The participants revealed that the internal audit department is one of the key departments involved in the mSCOA implementation process. The participants also mentioned that reports on mSCOA compliance are tabled with the audit committee. Figure 1 shows the mSCOA implementation level at the City of Tshwane.

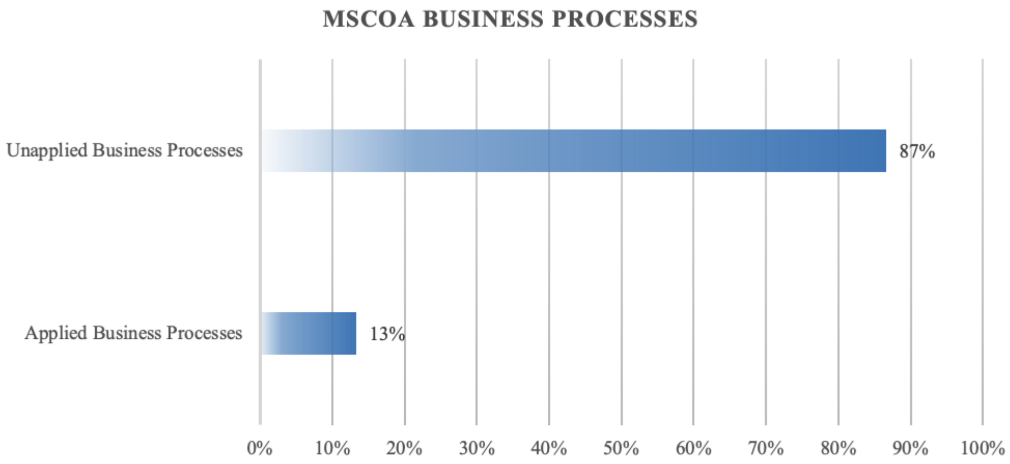

Figure 2: mSCOA implementation level; *Source:* Own formulation

The City of Tshwane has a low implementation level of thirteen percent (13%) as depicted in Figure 2 above. From the fifteen business processes stipulated under the mSCOA regulatory framework (National Treasury, 2016:3), the City of Tshwane only implemented two business processes ("Municipal Budgeting, Planning, and Financial Modelling" and "Cost and Reporting"). All the respondents are aware that the City of Tshwane uses SAP as its core financial system. Eighty-six percent (86%) of the respondents revealed that mSCOA reform has been well communicated to all user departments in the City of Tshwane. Some of the respondents had this to say:

"No one can say he or she did not hear about mSCOA; there were many meetings, awareness trainings, and campaigns that were held" [P2],

"I know very well about the mSCOA; we had many sessions that were conducted in order to raise awareness" [P11].

The respondent also mentioned that there were various awareness sessions when the reforms were established by the Department of National Treasury in 2017, and the intentions were to increase awareness about mSCOA among all end users. However, 33 percent of the respondents indicated that the awareness sessions were too many, to the extent that they believe that they even contributed to the delays in implementing mSCOA at the City of Tshwane. One of the participants said:

"We spent a lot of time on meetings that intended to raise awareness about mSCOA instead of working on implementing the system" [P4].

One of the participants from SALGA highlighted that mSCOA was rushed before learning lessons from the implementation of national and provincial SCOA. The participant had this to say:

"In my view, mSCOA was rushed without learning a lot of good lessons from the implementation of national and provincial SCOA" [P6].

However, the respondent believed that the National Treasury did well in terms of bringing in reforms as it became easy to put together reporting by municipalities, but the gap was not to build up towards mSCOA and did not involve the same service providers that assisted with national and provincial SCOA. Furthermore, the participants highlighted that the other gray area identified by the respondent is that when reforms were introduced, the implementers were not involved from the onset. The other issue was that most officials at the National Treasury did not have experience in the municipal environment.

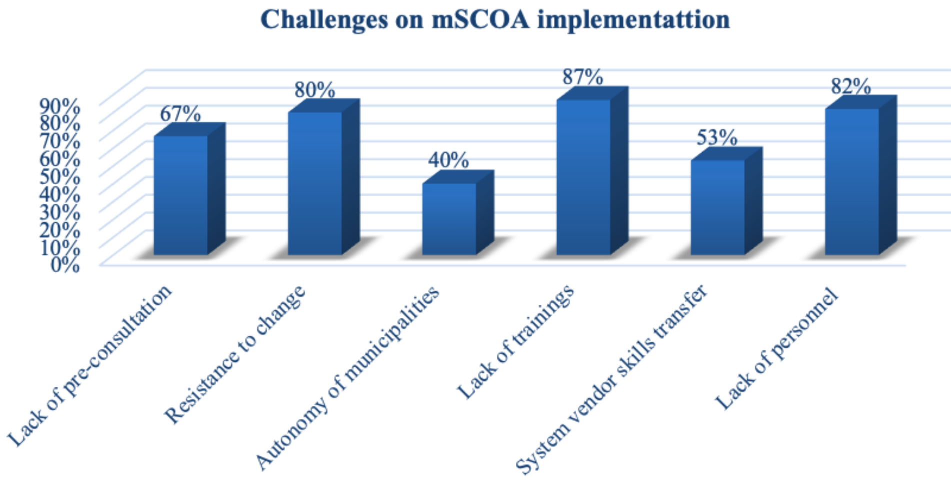

Figure 3: Challenges on mSCOA implementation; *Source:* Own formulation

The study also revealed that resistance to change, a lack of adequate training on mSCOA implementation, and a lack of personnel are the major contributing factors to the low implementation level, as revealed in Figure 3 above. Furthermore, there is a perception that mSCOA was 'imposed' on municipalities because there were assertions that if municipalities did not implement mSCOA, their equitable share allocations would be withheld, so there was no ownership by municipalities but rather compliance. The respondent stated that when people are involved in the change, they can participate and meaningfully contribute to the change. The respondent further lamented that there is no platform in government where implementers are given an opportunity to agree or disagree with the change being made. In the same vein, Rabali and Lebese (2019) postulated that resistance to change, a lack of buy-in from staff, and inadequate change management strategies can hinder the successful implementation of mSCOA.

The study results further revealed that the autonomy of municipalities in South Africa continues to pose challenges when the government attempts to apply uniform reporting, and these findings concur with extant literature (Mkansi et al., 2020). This uniqueness of the local government sphere requires that consideration of the category, size, and geographic area of a municipality be observed before introducing new reforms with financial implications. The study also revealed that the development of mSCOA did not consider the overall change management process to achieve successful implementation of mSCOA. As a result, change was resisted since it was more focused on the system's success than on the demands of the end users. These findings are like the results obtained by Gcora and Chigona (2019) in their study that was conducted in four municipalities that were selected in the Western Cape. In their study, they found that the development of IFMIS in municipalities did not incorporate the views of the end users of the system (Gcora & Chigona, 2019). Furthermore, the respondents revealed that the system vendor is not doing skills transfer to the City of Tshwane and that the municipality lacks adequate personnel. The study also found that the City of Tshwane did not set up a mSCOA committee to spearhead the implementation of mSCOA.

Conclusions

The study sought to explore the level of adoption of, and the challenges faced by South African municipalities in the implementation of mSCOA, using the City of Tshwane as a case study. The study revealed a low implementation level by the municipality. The study further found that resistance to change, a lack of adequate training on mSCOA implementation, a lack of personnel, a lack of pre-consultations, and poor system vendor skills transfer were contributing factors to the low implementation level. Moreover, while local government embraces the benefits of mSCOA regulations, a lack of readiness hindered some municipalities from implementing mSCOA within the prescribed date of July 1, 2017, and there is still a long way to go in terms of achieving whole government reporting amongst the three spheres of government.

The study reveals that the existence of the three spheres of government at the national, provincial, and local levels has shown no notable uniform effort to assist one another in achieving improved financial management. Moreover, the silos mentality depicted in the City of Tshwane, where departments or business units only focus on their own affairs, is contrary to the aim of mSCOA, which is perceived as an institutional reform. Furthermore, the pervasiveness of the issue of standardising local government reporting is strongly contested by the fact that all municipalities have different financial systems, unlike the national and provincial governments that use BAS. In addition, the autonomy of the local government sphere seems to be overlooked by introducing "one-size-fits-all" approaches that do not consider the unique capacity constraints, accountability, and economic inequalities in individual municipalities.

Practical managerial recommendations

i. The City of Tshwane should adopt a phased-in mSCOA implementation approach in line with the resources available in the municipality.

ii. Consideration should be given to the revenue-raising capacity of municipalities when introducing financial management reforms.

iii. The buy-in of the implementers of reforms should be considered at the development stage by involving them then to ensure the success of the reforms being introduced.

iv. Continuous training of municipal officials and councillors should be provided by the relevant stakeholders to build sustainable capacity within institutions where reforms are being implemented.

v. The technical observations that come with the mSCOA system requirements must be considered by policymakers, and more capacity-building trainings must be provided to both officials and councillors in municipalities.

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