

**The Level of Compliance with Public Finance Management Act in
Procurement: A case of North West Parks and Tourism Board**

By

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DECLARATION

I Kagisho Godfrey Maiketso declare that this mini-dissertation entitled Assessing the level of compliance with the Public Finance Management Act in Procurement of Services: The case of North West Parks and Tourism Board is my original work and that all the sources I have used or cited have been adequately acknowledged by means of complete references.

KAGISHO

DATE

DEDICATION

This study is dedicated to my mother, Gloria Keneilwe Gopane who instilled discipline and showed direction. I say thank you for raising me up with love, compassion and dedication. Today, the seed you planted is showing great colours.

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A study of this magnitude and its completion would be inconceivable without the support and mentorship of very special people. I am greatly indebted to those mentioned below and to whom I express my sincere thanks:

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ABSTRACT

The main aim of the study was to evaluate the level of compliance with the Public Finance Management Act in the North West Parks and Tourism Board. In an attempt to achieve the objectives of the study, a qualitative paradigm was adopted. Data was collected from 21 respondents who were purposively selected. The data collection strategies were through an in-depth individual interviews, group interviews and document analysis. The data analysis process on the other hand was through open-coding, followed by a transcription of data from the participants' actual response. The findings were then presented in the form of a narration with all aspects of ethical consideration respected.

Findings from the study reveal that there is a high level of compliance by the North West Park and Tourism Board in relation to the Public Finance Management Act. The empirical study affirms the literature that there is a well prescribed procedure to be followed in the procurement of services by service providers. Notwithstanding, this procedure could be compromised depending on the matter at hand. As was depicted by respondents there are also some instances of non-compliance such as during emergencies or when the required numbers of quotations are not available. Among other things, findings also reveal that the NWPTB has several problems such as lack of knowledge by workers and the complex nature of transactions within the board.

Key Words: Procurement, Public Finance Management

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LIST OF ACRONYMS AND ABBREVIATIONS

BEE	Black Economic Empowerment
BNP	Bophuthatswana National Parks
DPSA	Department of Public Service Administration
GSIG	Government Supported Institution
HSD	Hotel School Division
IEC	Independent Electoral Commission
IHTM	Institute of Hotel and Tourism Management
MBA	Masters in Business Administration
MEC	Member of Executive Council
MFMA	Municipal Finance Management Act
NWPTB	North West Parks and Tourism Board
NWTC	North West Tourism Council
PFMA	Public Finance Management Act
PPP	Public Private Partnership
PPFAP	Preferential Procurement Policy Framework
RSA	Republic of South Africa
SCM	Supply Chain Management
TPCA	Transvaal Provincial Conservation Authority

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CHAPTER 1

GENERAL ORIENTATION

1.1 INTRODUCTION

This study entitled “The level of compliance with the Public Finance and Management Act in procurement: A case of North West Park and Tourism board” was aimed at evaluating the level of compliance with Public Finance Management Act in the North West Parks and Tourism Board. Public Finance Management Structure in South Africa has experienced numerous challenges before the 1994 democratic dispensation. These problems which included mismanagement of public funds, misappropriation or embezzlement of public funds, and non-compliance with financial legislation appeared to have been motivated by the change of systems in public financial management and approaches thereof. The introduction of the Public Finance Management Act no. 1 of 1999 and amended by Act 29 of 1999 both increased the frustration and challenges of compliance by public institutions and government departments. Madue (2007:306–318) summarises the role of the Public Finance Management Act (here after refer to as PFMA) “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”.

Modern governments are expected to provide communal services in a way that all humanity can benefit and enjoy a quality life. The needs of societies are varied and for this reason governments create different public institutions to focus on specific needs. In this regard more societies demand accountability from governance in the execution of their governments’ activities (Jonker, 2002:242). Prior to 1994 the government tender system was characterised by complexity in the nature of transaction. It favoured only big and already existing businesses, hence making it almost if not impossible for new and smaller businesses to enter into the system. Conversely, after 1994 the government introduced a forum on procurement involving representatives from various national and provincial user departments with the aim

of overpowering these problems (Bolton, 2006). Investigative measures were equally taken to ensure that the tendering system is more open and easily accessible to all.

1.1.1 Core Business

The principal reasons for the establishment of the Public Finance Management Act was modernizing the system of financial management in the public sector; enabling public sector managers to manage, but at the same time be held more accountable; ensuring the timely provision of quality information; and lastly, eliminating the waste and corruption in the use of public assets. The underlying thrust behind the establishment of a sole Government Supported Institution (GSI) merging tourism marketing and development on one hand and protected area management on the other hand was redeploying of aspects of the conservation function. This was further aimed at creating collaborations between tourism elevation and preservation for the interest of job creation and economic development. It equally follows that hospitality training is the third core mandate added to North West Province and Tourism Board (NWPTB).

Procurement is a process or series of activities across an organisation that are necessary for the timely acquisition of goods and services which will satisfy user requirements to fulfil organisational goals and objectives. The procurement process ensures that the goods and services delivered are of good quantity, quality and price. Procurement of goods and services requires input or collaboration with all those involved both from inside and outside the establishment (Bardi, Coyle & Langley, 2003)

1.2 BACKGROUND OF THE STUDY

The North West Parks and Tourism Board (NWPTB) was recognised as a Government Supported Institution (GSI) in accordance with the North West Parks and Tourism Board Act No.3 of 1997. Basically it originated as a product of the fusion and restructuring of different organisations from the former Bophuthatswana National Parks (BNP); Transvaal Provincial Conservation Authority (TPCA); the Cape Provincial Conservation Authority (CPCA); North West Tourism Council (NWTC); Department of Education (DOE); the Institute of Hotel and Tourism Management (IHTM) and the Ga-Rankuwa Hotel School (GRHS).

The PFMA No.1 of 1999, (as amended by Act 29 of 1999) is one of the most important pieces of legislation passed by the democratic government in South Africa. This Act promotes the objectives of good financial management in order to maximize service delivery through the effective and efficient use of the limited resources. The key objectives of the Act include modernizing the system of financial management in the public sector; enabling public sector managers to manage, but at the same time be held more accountable; ensuring the timely provision of quality information; and lastly, eliminating the waste and corruption in the use of public assets.

The PFMA came into effect on April 1, 2000 to effect Sections 217 and 218 of *the Constitution of the Republic of South Africa, (RSA, 1996)*. Sections 217 and 218 set the operational procedures for borrowing, guarantees, procurement and oversight over the various national, provincial or municipal revenue funds. The Public Finance Management Act adopts an approach to financial management which focuses on outputs and responsibilities rather than the rule - driven approach of the previous Exchequer Acts, which are replaced or supplanted by the Public Finance Management Act. Public procurement has its origins in the fiduciary obligation of government administrations to deliver goods and infrastructure, for example roads, harbours and general services like health care and education to the population of a country or a specific geographic region, city or town (Odhiambo & Kamau, 2003:10).

A public institution cannot implement its mandate without finances. Legislative directives have to be followed in the procurement and expenditure of money in the public sector. Section 216 of the Constitution of the Republic of South Africa (RSA, 1996) requires that the national legislature establish a national treasury and prescribe measures to ensure both transparency and expenditure control in each sphere of government. These spheres include national, provincial and local by introducing generally recognized accounting practice, uniform expenditure classifications, and uniform treasury norms and standards. The national treasury has tremendous effect on the Public Finance Management and the Public Finance Management Act. The issue of expenditure control remains a challenge to many accounting officers as annual reports from government departments depict utilisation of allocated money has been exceedingly utilised or underutilised. These challenges have persisted over the years and it has been customary that most departments in

the public service and provinces fail to comply with the Public Finance Management Act (1999).

1.3 MOTIVATION FOR THE STUDY

The inspiration behind this study lays in the researchers perception acquired through a preliminary literature study together with his initial observation regarding the topic in the Mafikeng area regarding challenges faced by the sector.

Another aspect of motivation was derived from the fact that the media has recently highlighted how public sector organisations have been found to be in contravention to the Act and how high ranking officials have not followed proper procurement processes for their personal gain. A recent high profile case is the one that involved the chairperson of the Independent Electoral Commission (IEC) who was found guilty by the Public Protector and Treasury on maladministration in securing a R320 million contract for the IEC office in Centurion by violating procurement rules (City Press, 2014:4).

1.4 PROBLEM STATEMENT

The media has extensively reported on the ineffective and unethical conduct of public sector employees regarding the procurement of goods and services. The Auditor General's report demonstrated that there is evidence that public sector procurement processes are less than adequate to achieve constitutional procurement goals, which are to conduct processes that are rational, reasonable, transparent, competitive and cost effective (Auditor General, 2008).

According to the Auditor General's report (2008) the practice of public servants benefiting from state procurement processes is widespread across the country. Unfortunately the findings equally reveal that there are a lot of malpractices going on in the sector. This included non-compliance with an entity's own procurement policy and national treasury's procurement guidelines; misrepresentation by both employees and suppliers, and public sector inconsistency in dealing with similar offences. It is in this regard that the researcher deemed it necessary to conduct a study involving the nature, and significance as well as the problems faced by the PFMA in the procurement of services in the NWPTB. The main problem question can therefore be designated as:

What are the problems faced by the North West Parks and Tourism Board in the procurement of services in compliance with the Public Finance Management Act?

The sub-questions derived from the main question of the study are;

- What are the procedures involved in the procurement of tenders at the North West Parks and Tourism Board?
- To what extent does the NWPTB align with the PFMA in the awarding of tenders?
- What measures can be taken to remedy these problems faced by the NWPTB?

1.5 AIM AND OBJECTIVES OF THE STUDY

The main aim of this study is to evaluate the level of compliance with Public Finance Management Act in the North West Parks and Tourism Board.

The objectives of this study were:

- Establishing a theoretical and conceptual framework for procurement in compliance with the Public Finance and Management Act;
- Investigating the current status of the tendering process within the NWPTB;
- Determining the extent to which the Procurement Policy of the North West Parks and Tourism Board is aligned with the Public Finance Management Act; and
- Determining the causes of non-compliance in the NWPTB and recommending possible remedies that could assist the organisation to improve the tendering process.

1.6 RESEARCH DESIGN AND METHODOLOGY

1.6.1 Design

According to Cohen *et al.* as cited by Joubert & Serakwane (2009), research design is governed by the notion of fitness of purpose. This means that the research design and methodology will be determined by the purpose of the research. A qualitative research design was used in this study to assess compliance with the Public Finance Management Act in procurement of services within the Board.

1.6.2 Methodology

In this part of the study, all the matters concerning planning and executing the research project were attended to, starting from strategies of investigation to the analysis and presentation of results. In this study a qualitative design as indicated earlier was used together with a case study approach. The researcher regarded qualitative design as relevant for this study because descriptions are rendered in words rather than numbers. Qualitative research as indicated by Merriam (2009:12) is a piece of exploration which is interested in understanding the meaning of what people have constructed. Guest *et al.* (2013:3) added that it involves the way people make sense of their world and the experiences they have in the world. Hence these practices transform the world into a series of representations comprising field notes, interviews, conversations, photographs, recordings and memos.

A case study approach was adopted which, according to Maree (2010:75), is a systematic inquiry into an event or a set of related events which aims to describe and explain the phenomenon under study. A case study research approach was used for this study because the researcher aimed at obtaining a detailed description of the procurement process by stakeholders in the North West Parks and Tourism Board. This was followed by a descriptive survey of government officials regarding their accountability in the management of the parks and tourism board. This descriptive survey was justified on the basis that the researcher sought opinions, attitudes and beliefs from a number of officials in the North West Park and tourism board.

1.6.2.1 Data Collection Strategies

Qualitative data was attained strictly through interviews with respondents and document analysis. An interview according to Creswell (2009:221) is a question and answer technique of collecting data in a one-on-one situation as well as an

interchange of views between two or more people on a topic of mutual interest. Data was collected in a face-to-face situation by interacting with selected respondents in their natural settings. Open-ended questions were used to enable the respondents to give responses based on their own choices of words.

Notwithstanding, Creswell (2009:217) alludes that some forms of data such as interviews and observations can be either quantitative or qualitative, depending how open (qualitative) or how closed (quantitative) the response options might be in an interview or a check list for an observation. However Leedy & Ormrod, (2005:91) noted that not all data that comes to the researcher are acceptable for use in a research project as they might be defective and if they are, they may affect the validity of the researcher's conclusion. Thus the researcher took note of this weakness during the purposeful selection of respondents as well as the analysis and presentation of data in an attempt not to deviate from the main aim of the study.

1.6.2.2 Data Analysis

McMillian and Schumacher (1997:501) explained that data analysis comprises of all the process of analyzing, coding and interpreting the information that has been collected. Data collected from the respondents of the North West Parks and Tourism Board was analyzed by means of open coding that comprised breaking down, examining, comparing, conceptualizing and categorizing data (White, 2002:82). In this study, data was analyzed by means of examining, categorization, grouping, combining and contemplating the raw data.

1.6.2.3 Population of the Study

The Procurement unit of the NWPTB serves all units within the board which includes Marketing, Product Development, head office in Mafikeng, Protected Area Management (including all the parks) and Hospitality training (including Mafikeng Hotel School and Taung Hotel School. These sites provided respondents whose contribution enriches this study.

The target population for this study is the tender process stakeholders within the board. This includes the Procurement Manager, subordinates within the procurement unit, the Chief Executive Officer, Chief Internal Auditor and other employees working directly or indirectly with procurement matters through a purposeful selection. Service providers will also be included within the study because their input will

determine whether the board is complying with the Act or not. Purposive sampling was conducted amongst these categories. A total of twenty (21) respondents were involved in this study by means of interview. Two (2) group interviews involving five (5) respondents per group were done while the rest of the eleven (11) respondents were involved in individual interviews.

1.7 JUSTIFICATION OF THE STUDY

The study seeks to assess and improve current practices by contributing in terms of identifying measures necessary to comply with the Public Finance Management Act in Procurement. As a result, identified loopholes can be rectified to ensure compliance and improve the quality of service.

Corruption remains a top concern in South Africa today. Public accountability is of importance in the case of public finance. The executive authorities are required to be subject to the constitution in order to ensure that public accountability is maintained. This study enables the officials of the North West Parks and Tourism Board to identify and take corrective financial measures which could uphold full compliance with the Public Finance Management Act

1.7.1 Significance of the Study

This current study is important as it will enrich the existing body of knowledge in the existing area. This study signifies that previous researches have been conducted on the Public Finance Management Act through a literature study and also that there is a problem with the implementation of the Public Finance and Management Act in the tourism sector which can possibly be remedied by means of evaluating the Procurement process and services

1.7.2 Delimitation of the Study

The study was done in the Mafikeng Area of North West Province. Based on the nature of the design (qualitative approach) and for purpose of convenience, only employees of the board in the head office of Mafikeng were selected. They included the Procurement Manager, Administrative Assistants, Park Managers, Regional heads, Chief Financial Officer, Finance Manager, Chief Internal Auditor or Senior Internal Auditor, and Chief Executive Officer The main push factor behind this

selection type of respondents was based on availability. These enabled the researcher to ensure that the aims and objectives of the study were attained.

1.8. ETHICAL CONSIDERATIONS

Most ethical issues in research fall into one of four categories: (Leedy & Ormrod, 2005.101) protection from harm, informed consent, right to privacy, and honesty with professional colleagues (completely elaborated in chapter three). Permission to conduct interviews for this study was obtained from the Department of Business and Administration in the Mafikeng campus of the North West University. This letter was further presented to North West Parks and Tourism Board director well in advance and necessary appointments made in such a way that research activities will not interfere with the daily operations of the board. Also as part of the ethical consideration for this study, codes were allocated to participants in an attempt not to reveal their identity.

1.8.1 Trustworthiness

Trustworthiness refers to the process of verifying with the respondent certain aspects of the phenomenon that is under investigation. In this study a probing interview was used to clarify and verify certain information as supplied by the participants by carrying out an intensive document analysis. Member checking was used to ensure that the researcher does not misinterpret the information; gathered during the data analysis process. As such data were rectified and the correct version of events fused in the data. This was very relevant because a misrepresentation of data might result in plagiarism. In this regard internal auditors were used as a sample to check if the information documented by the researcher was congruent with their initial response.

1.9 PRELIMINARY STRUCTURE OF THE MINI DISSERTATION

The study consisted of five main chapters as indicated below

Chapter one: General introduction

This chapter consisted of a background of the study, followed by a problem statement that was accompanied by the problem questions, the aim and objectives of the study that revealed what the study will attained, the research design and methods that explained the structure of the study, data collection and analysis

strategies as well as the ethical considerations (detailed explanation is done in chapter three).

Chapter two: Literature review

This chapter consisted of a detailed review of related literature on assessing the Level of Compliance in the Public Finance Management Act in the Procurement of Services. Both primary and secondary sources were be utilized.

Chapter three: Research design and methodology

This chapter explored various designs that were relevant to this study as well as relevant data collection techniques and procedures

Chapter four: Data analysis and interpretation of findings

Chapter four dealt with findings from the empirical study which comprised of analyzing the raw data and presentation of the data.

Chapter five: Recommendation and conclusion

This chapter was will be characterized by an overview of the main findings, constructive recommendations from the study, recommendation for future research and a conclusion.

1.10 CONCLUSION

This chapter examined the background of the study, statement of the problem, aim and objectives of the study, followed by the research design and methodology that mentioned data collection and analysis strategies, population and justification of the study as well as the significance and ethical considerations of the study.

In the next chapter a detailed literature review of documents that relates directly or indirectly to the study area will be utilized and presented in an attempt to get an in-depth view of existing studies.

CHAPTER 2

LITERATURE REVIEW: THEORETICAL AND CONCEPTUAL FRAMEWORK

2.1 INTRODUCTION

This chapter focuses on the Literature Review of the subject in relation to procurement of services in the North West Parks and Tourism Board. Marshall and Rossman (2011:77) defined literature review is a thoughtful and insightful discussion of related literature built in a logical framework for the research, and locate it within a tradition of enquiry and a context of related studies. In other words Henning *et al.* (2004:27) explains that it relates a study to the larger, on-going dialogue in the literature, filling gaps and extending prior studies

In this chapter, an in-depth review of literature relating to the topic was presented. Both primary and secondary sources, which comprise books, professional journals, specialists' report, the constitution of South Africa, newspapers and magazines was thoroughly discussed. The dialogue Search at the Mafikeng Campus of North-West University Library was conducted using the following descriptors: Public Finance Management Act, procurement of services, Parks and Tourism Board. The literature study was divided into different sections, namely theoretical and conceptual issues, where the substance for procurement of services in compliance with the Public Finance and Management Act are discussed.

2.2 THEORETICAL FRAMEWORK AND CONCEPTUALISATION

2.2.1 Theoretical Framework

The issue of finance is generally complex, broad and multifaceted in nature. Each and every company is directly or indirectly affected by its financial status. Financial management forms part of the total operations of an organisation, therefore without proper financial management many companies will not survive or compete in the global market (Burger, 2008). In the public sector, financial management focuses on the prioritisation and use of scarce resources, on ensuring effective stewardship over public money and assets and on achieving value for money in meeting the objective of government (Burger, 2008:28)

In the South African public sector, procurement is a regulated process defined and controlled by numerous laws and regulations, judicial and administrative decisions, policies and procedures (National Treasury, 2005). The goal of financial management in government is to ensure that constitutional institutions safeguard and use available funds and other scarce resources in the best interest of the people.

2.2.2 Conceptualisation

In this section, the researcher made an attempt to clarify all the concepts that were used throughout the study. They include the following;

2.2.2.1 Public Finance

Prest (1985) explains that public finance is a field in economics that deals with planning, budgeting, revenue collection and expenditure control of a public sector entity, usually a government institution. It is concerned with identification of the required expenditure of a public sector entity, sources of that entity's revenue, and the budgeting process. It also includes the allocation and distribution of funds to the various public sectors as defined by the constitution.

Public Finance comprises any revenues or expenditures passing through state budgets, derived from whatever source and however it is spent. The essential point is that finance has to be accounted for within governmental budgets for it to qualify as public finance. Therefore any revenues or expenditures not passing through government budgets cannot be categorized as public finance (Stephen, 2004:3)

2.2.2.2 Public Financial Management

Public financial management is an integrated component of the extensive field of activity of public management. Therefore, the principles upon which financial management is founded will resemble those upon which public management is founded (Thornhill & Hanekom, 1995:115). Sound public financial management practices contribute towards prudent public administration. According to Moeties *et al.*, (2007:40) Public Financial Management deals with the management of the people's money, which has been entrusted to government. Therefore it entails vital questions and decision making such as; what financial resources are needed to implement government programmes and projects? Where to obtain these resources? How to collect and utilise the resources? How to control all financial processes within a given

time frame? Such questions are highly guided by the Public Finance Management Act of 1999.

Of all Acts pertaining to financial management, the Public Finance Management Act can be regarded as the most significant Act that determines financial issues in government departments in South Africa. This Act lays out the guidelines of public financial management at all levels of government. PFMA was promulgated in 1999 by the government with its main objectives of providing sound financial practices to promote effective service delivery to people of South Africa through effective, efficient and reasonable use of existing resources (Luyinda, 2008). The aim of the Public Finance Management Act 1 of 1999 as amended by Act 29 of 1999 (PFMA) is to regulate financial management in the national government and provincial governments; to ensure that all revenue, expenditure, assets and liabilities of those governments are managed efficiently and effectively; to provide for the responsibilities of persons entrusted with financial management in those governments and to provide for matters connected therewith (Du Plessis, 2004).

Summarily, the function of the Government is to make available a wide variety of services to the people such as to modernise financial management in the public sector; to promote the efficient and effective use of public resources; to enable accounting officers to manage; to establish clear lines of accountability and to provide a framework of best practices in order to improve social wellbeing of the citizens. If an administration fails in this essential purpose, it follows that it is no longer required therefore replacement is the only way forward. In order to provide services and fulfil its allocation, distributive and redistributive roles, there is need for a constant circulation of financial resources.

2.2.2.3 Procurement

From a broader perspective, procurement is the acquisition of goods and/or services that revolves around making decisions such as delivery and handling, marginal benefit, and price fluctuations. This logically means that procurement is the main portion of supply chain management. According to Moetiet *al.* (2007), goods and services acquired by national government represent a substantial amount of public resources spent and, on the other hand, a substantial source of income to private service providers. Therefore it is required that measures be put in place to ensure

that national government receive the best possible supply of goods and services at the most reasonable price, while ensuring that the prospective service suppliers are given the prospect of competing for contracts with fair and unbiased basis taking into consideration. In this regard procurement can be described as the purchasing of goods and services by government from the private sector.

Procurement is done in purchase cycles, which start with a user identifying a need for goods and services, and ends when the goods are delivered or services rendered. According to Waters (2002), procurement is responsible for acquiring the goods and services needed by an organisation and it consists of all the related activities that get goods, services and any other materials from suppliers into the organisation. Van Weele (2005) indicated that procurement differs from purchasing in that procurement includes the all actions essential to get the product from the supplier to the concluding destination, which comprises the purchasing function, stores, traffic and transportation, inspection and quality control and assurance.

2.2.2.4 North West Parks and Tourism Board

A park is a large piece of open land or area of land preserved in its natural state as public property. This can be used mostly for recreational purposes in an urban area. Tourism on the other hand is a form of business own either privately or publicly that offers services like hotels, restaurants and entertainment to a variety of visitors who travel for some form of pleasure (Merriam-webster.com). Because of the importance of this activity in the province, the premier of North West said in 2014 that “We have sensibly identified tourism as one of the three key economic pillars in the province, and this calls for focused packaging of superior tourism products, which must help us realise the goals of the already conceptualised strategy on rebranding, repositioning and renewal of the Province” (Republic of South Africa, government tender bulletin of 31 July, 2015). According to this tender bulletin (2015), the Premier has delegated line functions of Conservation and Tourism under the management of MECs for Rural Environment and Agricultural Development, and Tourism respectively. The offices of both MECs are to report to the Office of the Premier pending the completion of the reconfiguration of Provincial Departments.

2.3 THE LEGAL STATUS OF THE PUBLIC FINANCE MANAGEMENT ACT

The Public Finance Management Act in line with the constitution provides for a variety of regulations that can help to enhance the proper functioning of government businesses around the country. According to section 2 of the Act, the objective of the Act is to secure transparency and sound management of the revenue, expenditure, assets and liabilities of the institutions to which the Act applies (Visser, 2002:56).

Section 217 of the Constitution of the Republic of South Africa Act No 108 of 1996 stipulates the primary and broad secondary procurement objectives such as the procurement system to be fair, equitable, transparent, competitive and cost effective for the primary objective and Section 217(1) stipulates that a secondary procurement policy may provide for categories of preference in the allocation of contracts and the protection or advancement of persons, or categories of persons, disadvantaged by unfair discrimination, while Section 217(3) of the Constitution requires that national legislation prescribes a framework within which the preferential procurement policy must be implemented (Ambe & Badenhorst-Weiss, 2012:244). The PPPFA was promulgated in response to this constitutional imperative. Procurement by organs of state (national and provincial departments, municipalities, constitutional entities and public entities) is also governed by a number of other pieces of legislation.

According to Madue (2007:307) 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 specific responsibilities on accounting officers like:

- To operate basic financial management systems, including internal controls in departments and any entity 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.

In line with public finance management, legislation has been put in place which directs procurement processes in the public sector. A legislature is a legal political

institution which makes amends or repeals laws for the community, including laws on public financial matters. The legislature at the central government level is usually referred to as Parliament. However other names such as House of Representatives, House of Delegates, Senate and Congress are also in common use in some parts of the world. In South Africa, Parliament consists of the National Assembly and the National Council of Provinces (Gildenhuys, 1999:40)

Every democratic government has legislatures that act as supreme institutions of social representation. This implies that the legislature is made up of representatives of the public. Members of the legislature are voted into their positions through an electoral system adopted by the specific country. Through its electoral power, the legislature is in charge of making laws including public finance laws. The legislature has the authority and functions of raising taxes, earmarking expenditures, regulating public finances, and overseeing public finances.

The government has the sole responsibility to enact policies and laws about the rights and responsibilities of citizens and the distribution of government services across its national boundary. The government collects money in the form of taxes and uses it to provide services like infrastructural development to the community to improve lives of all people in a defined territory. The constitution of South Africa (RSA, 1996) sets the rules for government's operations.

2.4 PROCEDURES INVOLVED IN PROCUREMENT OF TENDERS

The procurement of service providers in South Africa varies substantially from one Government Department to another. According to Pauwet *al.* (2002), national government department's tendering is being overseen by each department's own tender committees. Basically, however, there are certain requirements that will apply or cut across the different departments depending on the type of service to be procured. According to the RSA, (2013) a proper and successful government procurement rests upon certain core principles of behaviour whereby if any one of them is ruined the procurement system can collapsed immediately. These include the following; Value for Money; Open and Effective Competition; Ethics and Fair dealing; Accountability and Reporting and Equity. If these principles can all be applied then a successful procurement process can be attained. The national treasury regulation (2005) for the Department of Education, trading entities,

constitutional institutions and public entities in collaboration with the PFMA of 1999 further clarifies circumstances under which a procurement process must be done in government businesses. These procedures are further defined by the different provinces based on the sector involved.

Prior to the issuing of any procurement documentation for a Public Private Partnership (PPP) to any prospective bidders, the institution must obtain approval from the relevant treasury for the procurement documentation including the draft PPP agreement. It holds that the treasury approval shall be considered one of the basic requirements. The procurement procedure must therefore be in accordance with:

- a system that is fair, equitable, transparent, competitive and cost-effective;
- Must include a preference for the protection or advancement of persons, or categories of persons disadvantaged by unfair discrimination, in compliance with relevant legislation (RSA, 2005).

Moreover after the evaluation of the bids and prior to appointing the preferred bidder, the institution must submit a report for approval by the relevant treasury, demonstrating how the criteria of affordability, value for money and substantial technical, operational and financial risk transfer were applied in the evaluation of the bids, demonstrating how these criteria were satisfied in the preferred bid and including any other information as required by the relevant treasury. During this period stakeholders are required by the Public Finance Management Act, 1999 (Act 1 of 1999), to maintain adequate accounting records and are responsible for the content and integrity of the financial statements and related financial information. Unfortunately, reports from the office of the public protector like the monthly and annual reports have proven otherwise. According to PFMA 1 of (1999) a public protector is a person that protects citizens from managerial excesses, by investigating grievances from the public about irregularities in procurement of services. This is then followed by an investigation if he or she deems it necessary and on reasonable grounds that there may be abuse of power in any administrative behaviour.

2.4.1 Level of Compliance of PFMA with the NWPTB in the Procurement Process

According to the National Treasury (2005), before approving expenditure or incurring a commitment to spend, the delegated or authorised official must ensure compliance with any limitations or conditions attached to the delegation or authorisation. According to Pauwet *al.* (2002), before awarding the tender an audit should confirm that the evaluation exercise has not in no way been faulty, and open procedures and non-discriminatory criteria all applied. It goes further that this confirmation is appropriate in the selection and awarding of all public tenders, and also greatly reduces the possibility of bidders contesting the award. Section 38(1d) of the PFMA explains that the accounting officer of an institution should take full responsibility to ensure that proper control systems exist for assets and that preventive measures are in place to eradicate stealing, losses, wastage and misuse. Hence it ensures that stock levels are at an optimal and economical level. As a result of the lack of compliance stakeholders are therefore called upon by the state to be more responsible by applying caution in making sure expenditure incurred for goods and services are initially budgeted. Therefore it is necessary for the NWPTB to readily have measures to deal with such challenges in time of need.

2.5 PROCUREMENT CHALLENGES IN THE PUBLIC SECTOR

Public sector procurement challenges consist of problems and intense scrutiny driven by technology, programme reviews, public and political expectations for service improvement. According to Ambe (2012:249) despite the employment of Supply Chain Management as a strategic tool, public procurement in South Africa still faces enormous predicaments. Koppelman (2000) clearly stated that amongst the key challenges facing procurement is the lack of acceptance by government, lack of strategy, lack of methods of procurement, lack of trust, know-how and competence, as well as price -related problems. These challenges are dealt with below;

2.5.1 Lack of Proper Knowledge and Capacity

Considering the country previous history of apartheid, black South Africans were relegated to the back at different levels of the economy. At the end of this inhuman practice in 1994, the government embarked on an operation empowering the black people. In this regard the constitution (RSA, 2005) explains that the accounting

officer or accounting authority in charge in this section of the government department must ensure that officials implementing the institution's supply chain management system are trained and deployed in accordance with the requirements of the Framework for Minimum Training and Deployment issued by the National Treasury. Generally this has been a worrying issue especially in the NWPTB where the level of training offered to stakeholders is insufficient.

Similarly the Preferential Procurement Policy Framework Act (PPPFA) No.5 of 2000 was drawn to give a framework for a fair, equitable, transparent, competitive and cost-effective procurement system (Samdi, 2004:18). Some of the objectives of this PPPFA include the following; to address the inequality of the past; to allow more flexibility and to eliminate fronting and corruption. A preferential point system is therefore drawn up to achieve the above objective of PPPFA as envisaged with an 80/20 and 90/10 point system. To this regard 80 points are allocated for price, and 20 for achieving preferential objectives of orders up to half a million and 90/10 rules in the same pattern applicable for orders above half a million. Here 20 or 10 point preferential points are decided by the departments in accordance with the monetary value of the required service which has been characterised by financial malpractices by stakeholders.

2.5.2 Non-adherence to Procurement Policies as a Result of Conflict of Interest

According to the Gauteng anticorruption framework (2009), serving the public interest is the fundamental mission of a government and its public institutions. Citizens are therefore entitled to expect individual officials to perform their duties with integrity, and in a fair and unbiased way. Public officials who maintain private interests during their time in office can present a threat to these fundamental rights. Such conflicts of interest are likely to deteriorate the trust of citizens in public institutions (Department of Public Service and Administration, 2006).

Most conflicts of interest falls in at least one of the following categories; Public officials who award contracts to themselves, members of their family or to their friends or political patrons; public officials who personally hold – or whose close relations hold - shares in companies subject to their regulation, with which they are contracting or to whom they are granting licences (DPSA, 2006). These are very challenging circumstances that the sector of NWPTB is currently faced with that

require rapid attention. Despite how honest the official may claim to be, Conflicts of interest situations are unavoidable. It is inevitable that, from time to time, personal interest will come into conflict with work decisions or actions. As a result the right procurement procedures may not be adhered to.

2.5.3 Inadequate Planning and Misappropriation of Funds

According to Section 76(4b) of the PFMA the accounting officer of an institution must ensure that internal procedures and internal control procedures are in place for payment approval and processing. These internal controls are destined to provide reasonable assurance that all expenditure is necessary, appropriate, paid promptly and is adequately noted and reported. Section 38(1) (f) and 76(4) (b) of the PFMA equally states that an official of an institution may not spend or commit public money except with the approval (either in writing or by duly authorized electronic means) of the accounting officer or a properly delegated or authorized officer.

This situation has not been the case with the NWPTB because stakeholders, especially top management officials, fail to consult fellow stakeholders in the planning process on the allocation of funds. This has often led to mismanagement and theft of public funds which remains one of the greatest challenges in the NWPTB (Annual report, 2012/2013).

2.5.4 Inadequate Accountability and Compliance

Documents such as the NWPTB annual reports show that very little accountability and compliance occurs in the NWPTB. The North West Provincial Legislature's Portfolio Committee meeting on Tourism took a stern position to reject the annual report for the 2013/14 financial year of the NWPTB. The Committee based this decision on the reason that the entire board of the entity who were supposed to account were not available and none served written apologies for their absence.

Also the NWPTB annual report (2012/2013) reveals that the accounting authority did not monitor reporting, compliance with laws and regulations and internal control as supporting documentation could not be submitted during the audit, and management failed to respond to critical audit issues. The inability of management to address prior year audit findings, and staff in finance not understanding the requirements of the financial reporting framework is of grave concern. Management's lack of commitment

to address repetitive findings relating to supply chain management regulations is indicative of financial misconduct.

The committee further demanded answers on the maladministration that occurred during 2013/14 financial year. From this report, the sum of R12 million had disappeared from the coffers and was never accounted for. This was followed by constant refusal by these stakeholders to submit their financial statements in accordance with the requirement of the Auditor General. Meanwhile the lack of proper procedure to follow the supply chain management policies is equally a huge challenging issue that needs to be resolved.

2.5.5 Lack of Monitoring and Evaluation

A vast review of literature across different sectors of the government like the department of education task team report (1996) and finance sectors revealed that the lack of proper monitoring is a major crisis affecting the growth of the sectors. Stakeholders spend more time attending meetings in the offices instead of going to the field to familiarise themselves with ongoing processes. Section 38(1) (ci) and (d) of the PFMA 1999 states that the accounting officer of an institution must take effective and appropriate steps to timeously collect all money due to the institution. Also it requires the accounting officer to maintain proper accounts and records for all debtors, including amounts received in part payment, and refer the matter to the State Attorney (PFMA, no 1 of 1999). Despite this Act put in place by the government, senior management officials are still very reluctant in the performance of their duties. In this regard it can be argued that the Public Finance Management Act 1 of 1999 and the Prevention and Combating of Corrupt Activities Act No 12 of 2004 which requires monitoring by officials, is not appropriately implemented (Migiro & Ambe, 2008). In the NWPTB, for example, senior management pays very little attention to evaluating or monitoring procurement and delivery processes. This has often led to set backs and particularly the lack of progress in the sector.

2.5.6 Too Many Corruption Practices in the Sector

According to Gauteng anti-corruption framework of December 2009, the Prevention and Combating of Corrupt Activities Act, 2004 (Act No.12 of 2004) provides a very specific legal definition of corruption. This can be summarized as: “a situation where a person gives or offers to give someone in a position of power something (called

'gratification' in the Act) to use that power illegally and unfairly, to the advantage of the person who gives, or a third person". However they will all be guilty of the same crime if the person at the receiving end accepts or offers to accept the gratification to wrongly use his position. In this regard procurement procedures are not followed by stakeholders for various selfish reasons such as the desire to enrich one's self and family members.

Sections 76(1)(b) and 76(4)(a) of the PFMA requires that when there are losses or damages suffered by an institution because of an act committed or omitted by an official, they must be recovered from such an official if he or she is liable in law. Hence the accounting officer must determine the amount of the loss or damage and, in writing, request that official to pay the amount within 30 days, or in reasonable instalments. This has been a huge challenge to the NWPTB as the right services are not given to the right persons and for the right price for selfish reasons. In this regard the Department of Public Service Administration (DPSA) in January 2002 developed an anti-corruption strategy for the Public Service in order to give effect to the expressed commitment of Government to fight corruption. Similarly the African National Congress (2009) electoral manifesto, adopted by the Gauteng executive council identifies the fight against corruption as one of the top five priorities areas for the period 2009-2014. It is equally based on this regard that in October 1st, 2007 the North West premier inaugurated the North West province Anti-Corruption Forum in an attempt to develop a culture of zero tolerance of fraud and corruption.

2.6. STRATEGIES TO REMEDY PROCUREMENT CHALLENGES

Achieving efficiency in public service and delivery processes is one of the primary objectives of every democratic government. In South Africa, where the past history greatly determined the procurement procedure, a preferential procurement strategy is adopted. Preferential procurement is an instrument used to ensure the economic change of the country by systematically changing the economy through a preferential procurement system (Herrington, 2006:6). This came as a result of the apartheid legacy that was characterised by systematic dispossession, disempowerment and exclusion. Preferential procurement policies are drawn with the objective of economic redistribution and empowerment of pre delivery inspection, small medium micro enterprise, Equity participation, and BEE in the economy which unfortunately does not in any way guarantee any form of efficiency in the procurement process. As

far as procurement is concerned in the NWPTB the following remedies can be adhered to;

2.6.1 Promotion of Transparency by Stakeholders

The South African Constitution (Act 108 of 1996, Section 217) indicates that all stakeholders must endeavour to provide for a procurement system that is fair, equitable, transparent, competitive and cost effective. In this way there will be little or no room for fraud. This came as a result of the fact that the procurement procedure of tenders from the state by stakeholders is characterised by a high degree of fraud. Due to the huge problems faced in South Africa, especially because of the country's inequality in the past, public procurement is of particular significance and has been granted constitutional status (Bolton, 2006). Despite these loopholes the PFMA 1 of 1999 and Broad-Based Black Economic Empowerment Act 46 of 2013 which particularly define the framework for the awarding of contracts must promote the award of contracts based on fairness and transparency.

2.6.2 Allocate more Responsibilities to Stakeholders

The Public Finance Management Act (PFMA) 1 of 1999 strives for the PFMA to grant procurement responsibilities to accounting officers within the framework of relevant legislation, policies, norms and standards. If such responsibilities are placed very closely to stakeholders at the helm of government businesses and administration they will become more committed and responsible. In this regard Ambe and Badenhorst-Weiss (2012) put forward that public procurement malpractices could be limited through the employment of stakeholders such as civil society organisations to be part of the procurement process. For the purpose of compliance and to minimise unethical and corrupt practices, stakeholders must be provided with the opportunity to hold their leaders accountable by allocating more responsibilities to them.

2.6.3 Awarding of Contracts Based on Merit

The Preferential Procurement Policy Framework Act 5 of 2000 (PPPFA) together with the Broad-Based Black Economic Empowerment Act 46 of 2013 (BBBEEA), which calls for expanded opportunities for black workers is failing to adequately respect the procurement procedures in the awarding of tenders. This is based on the fact that black individuals are still not well equipped with the required skills. These Acts create a legislative environment for the implementation of a preference system

in the awarding of tenders that must not be motivated by sentimental attachments. This is one of the biggest challenges that the public finance management sector is faced with, considering that tenders are now allocated to unqualified stakeholders in an attempt to close the gap that exists as a result of the pre - 1994 predicament. The outcome of such practices is often detrimental to the organisation as it has most often led to maladministration, underperformance and embezzlement of public funds.

2.7 CONCLUSION

In this chapter, the relevant literature on the topic “the level of compliance in PFMA and Procurement of service providers” was well elaborated. The discussion covered all the major concerns especially the challenges involve in the procurement of services. Given the magnitude of the challenges facing the relevant stakeholders in public procurement sector, especially the Treasury, the focus must not only be on developing policies, programmes, regulations and codes of conduct of good practice, but also on ensuring that the capacity to implement is available.

In the next chapter the study will basically examine the research design and methodologies involved, hereby bringing out evidently the empirical data collection methods and analysis strategies for the study, as well as all the ethical consideration involves in piloting a research.

CHAPTER 3

RESEARCH DESIGN AND METHODOLOGY

3.1 INTRODUCTION

In this chapter the research procedure which is qualitative, adopted a case study design involving the NWPTB that was thoroughly elaborated. The method used during data gathering was geared towards identifying the relevance and the challenges involved in procurement processes in the NWPTB. The chapter therefore provided a complete structure for the processes that were used, the data that was collected, as well as data analyses that was made.

3.2 RESEARCH DESIGN

A research design on the one hand is a plan of action whereby the philosophical assumption is linked to specific research methods like experimental research, survey or ethnographic research (Creswell & Clark 2007:4). Mouton (2005:55) on the other hand views a research design as a plan or blueprint of how one intends to conduct the research. Maree (2010:70) affirmed these saying that a research design refers to “a plan or strategy which moves from an underlying philosophical assumption to specifying the selection of respondents, the data gathering techniques to be used and data analysis to be done”. While emphasising the importance of a research design in this study one will say it basically situates the researcher in the empirical world and bonds the research questions to data. The research design for this study was qualitative and was applicable as indicated below.

3.2.1 Qualitative Paradigm

According to Creswell (2007:27), qualitative research begins with assumptions, a worldview, the possible use of a theoretical lens, and the study of research problems inquiring into the meaning individuals or groups ascribe to social and human problems. Qualitative research relies on data in the form of words and researchers depend on description to express data (Badenhost, 2010:92). A qualitative approach was regarded as important to the study because most of the descriptions are portrayed in words rather than numbers. Furthermore, the qualitative design was used to emphasise the quality and depth of information on the procedure involved in

the procurement of tenders by stakeholders in the NWPTB, in compliance with the Public Finance and Management Act. This design further emphasised the gathering of data on naturally occurring phenomenon. The data collection and presentation of qualitative data further adopted two main approaches that were descriptive and explorative.

3.2.1.1 Descriptive Approach to the Research

According to McMillan and Schumacher (2005:226) this type of approach to research deals with the questions based on the current state of affairs. Hence a descriptive approach sets out to seek precise and adequate descriptions of the activities, objects, processes and persons involved in the study. Simelane (2008:13) maintain this view by stating that a descriptive approach provides a detailed description of the phenomenon. Kvale (2010:32) substantiates this by stating that in a descriptive approach the subjects describe as precisely as possible what they experience and feel, and how they act.

In this study a descriptive approach was used to address the fundamental research questions that were open-ended, and the findings from the empirical study were presented. The study further provided an accurate description of how stakeholders view the procurement process in the NWPTB, in compliance with the Public Finance Management Act of South Africa. According to Mouton (2006:102) the researcher should be aware of the idea that describes accurately what would vary with the context.

3.2.1.2 Explorative Approach to the Research

According to Mouton and Marais (2006:43) an explorative approach to research helps the researcher to get an inside comprehension of the phenomenon. A qualitative exploratory approach enables the researcher to share in the perceptions and understandings of others and to explore how people structure and give answers to their daily lives (Berg, 2005:7). During this study, the researcher was willing to discover new ideas and suggestions and did not permit pre-conceived assumptions to influence the research. This was relevant to the study in that it attempted to deeply explore and understand the role of PFMA in the procurement of services by stakeholders in the NWPTB.

3.3 METHODOLOGIES

Creswell and Clark (2007:4) are of the opinion that methodology is a philosophical framework and the fundamental assumption of a research. It involves what lies behind the approaches and methods of investigation that can be use during a research. From the aforementioned opinion one may draw a conclusion that methodology are the choices we make about cases to study, methods of gathering data and forms of data analysis. In the subsequent paragraphs all the processes involved in planning and executing a research project was discussed.

3.3.1 Data Collection Procedure

Data collection can be defined as the various procedures used by a researcher to collect data. Creswell (2009:178) is of the opinion that data collection steps comprises of setting the boundaries for the study, collecting information through unstructured and semi structured observations and interviews, documents and visual materials, as well as establishing the protocol for recording information. In this study qualitative data was acquired by means of interview with respondents and documents analysis. This is aligned to Wilson and Fox (2009:76) idea that there are mainly three approaches to obtain data which include interviews, observation and traces of written documents. Because procurement processes could not be observed, only two data collection types were used, which are interviews that comprised individual and group interview as well as document analysis that involved annual reports, minutes from meetings and relevant procurement documents.

3.3.1.1 Interview

According to Maree (2010:87) an interview is a two - way conversation in which the interviewer asks the respondents questions to collect information and to learn about the ideas, beliefs, views, opinions and behaviours of the participant. This enables the researcher to see the world through the words of the participant. During interviews, important steps towards conducting an interview were utilised which included the use of adequate recording procedures (tape recorder); a well design interview protocol that comprised open-ended questions concerning the research; questions for interview and procedures were refined through a pilot study with colleagues at the work place; interviewee consent was obtained to participate in the study and was granted by all participants; venues where interviews were conducted were arranged

ahead of time, most of which were the offices and board room of the NWPTB officials. Lastly the interview was completed within the specified time.

A total of five (5) individual interviews were done with participants to emphasis the depth of procurement process in the NWPTB, while two (2) others were group interviews made up of five (5) respondents per group. Throughout the interviews respondents were inspired to be vocal in telling their story regarding procurement challenges in the NWPTB that they know. Doing the interview in this way, the researcher was able to break down any believe that he might be in a position of authority towards respondents.

3.3.1.1.1 In-depth Individual Interview

According to Guest *et al.* (2013:113) an in-depth interview is a conversation designed to stimulate depth on a topic of interest. Individual interviews were characterised by a one-on-one conversation between the interviewer and the interviewee, open-ended questions aim at leading a conversation in relation to the research topic and inductive probing to get the depth by asking sub-questions linked to interviewee responses which were linked to research objectives. In this study eleven (11) in-depth interviews were used to stimulate further information on the research problem during which the researcher sought out opinions, attitudes, feelings, and beliefs of all the participants who took part in this research.

3.3.1.1.2 Focus-group Interview

According to Guest *et al.* (2013:172) focus group interview is a carefully planned discussion with a small group of people on a focus topic. In this study the researcher held two group interviews with participants at different times and places. The purpose of focus group interviews was to help activate forgotten details or experiences in relation to the study area. As mentioned earlier, two focus group interviews made up of five participants each were used to obtain a better understanding of the problem under study.

Other advantages to a focus group interview which acted as a motivation for choosing this method include the fact that it is less time consuming than piloting many individual interviews and respondents may express their honest feelings more confidentially in the presence of their peers than during separate interviews. The researcher met with a selected group of respondents because it was felt they could

be stimulated by each other's perceptions and ideas on procurement processes in the NWPTB. During interviews, the researcher monitored those participants who dominated the conversation and care was taken to ensure that all participants especially those that were hesitant to talk were given the opportunity. Purposeful sampling was therefore vital in the success of the focus group interviews because they yield data in quantity quickly.

3.3.1.2 Document Analysis

Another approach used in data collection was document analysis. Creswell (2009:187) is of the opinion that a document allows an investigator to obtain the language and words of respondents hence can be accessed at a most convenient time by the researcher as an inconspicuous source of information. This data collection is pertinent because as written evidence, it saves a researcher time and expenses of transcribing. The following documents were analysed during this study; newspapers and magazines indicating challenges faced by the NWPTB, journals containing related articles to the study and NWPTB monthly and annual reports. All these documents were utilised bearing in mind Guest *et al.* (2013:252) indication that during data analysis a researcher must be aware of the following weaknesses and take them into consideration:

- That it is not easy to follow up with the person or persons who generated the document. Most of the documents used have been in existence for quite some time. For some reasons such as change of mandate and longer periods of leave particularly for procurement managers the researcher could not come in contact with some participants. It was necessary to ensure a follow up of the different data collected in a particular year.
- Data was not originally created to precisely inform the research objectives of this study therefore it was not directly applicable to the current study. As such, sufficient time was taken out to properly analyse and connect findings to existing topics, themes and categories.
- Finally, the quality of the data is unknown. This required that the recovered data be read and re-read identifying important themes by means of underlining and highlighting.

3.3.2 Data Analysis Procedure

Data analysis in a qualitative research such as words, images or text typically follows the path of aggregating the words or images into categories of information and presenting the diversity of ideas gathered during data collection (Creswell & Clark, 2007:6). Creswell (2009:183) likewise alluded that data analysis in qualitative studies is that which involves making sense out of text and image data. To prepare for the data analysis the researcher listened to the audio-tapes and transcribed each interview verbatim. After the transcription of interviews was done, data collected by means of interviews were organised according to individual participants based on the research objective. In cases where group interviews were done, responses were grouped together across participants. Document analysis was done on separate documents, sorting out only those aspects that were directly connected to the study.

Not all information gathered during a study is capable for use in a research project. In this regard Leedy and Ormrod (2005:91) argue that data might be defected and if they are (do) they may affect the validity of the researcher's conclusion. In an attempt to avoid the usage of affected data, the researcher read slowly, carefully and repeatedly all the collected data, identifying conflicting issues and possible false data. The analysis for this study was based on the following steps: organisation of details about the case, categorising of data in terms of common themes, interpretation of single instances, identification of patterns and synthesis as well as the generalisations into an overall portrait of the case.

After the data was organised, the analysis procedure moved to a second phase that was description. The researcher described pertinent features of the research like the different settings and the individuals being studied. Later the researcher entered the final phase of this process that comprised of interpretation and presentation of findings from the empirical study. Over and above, the acts of comparing, contrasting, aggregating and ordering were utilised throughout the entire analysis process as it culminated to the expression of categories into topics and themes by means of open coding.

According to White (2002:82) open coding is a process of breaking down, examining, comparing, conceptualising and categorising data. Sentences and paragraphs from the original transcript interviews were sorted by means of underlining and

highlighting segments of the participant quotes from the actual interview which eventually enabled the researcher to identify different themes. Also, the presentation of findings took the form of a narration and was supported by the use of sufficient quotations from the participant's actual speech. All participants in the study including the researcher were therefore allocated new identities that were in the form of codes. This was done in an attempt not to reveal the identity of respondent for security purposes.

3.4 CONSTRUCTION AND VALIDATION OF INTERVIEW QUESTIONS

Interview questions were specifically designed as per research question (see appendix A). Before the interview questions were drawn, the researcher read and re-read cautiously the research problem and sub - problems as well as the objective of the study. These questions were distributed to respondents across NWPTB for familiarisation as well as relevant and constructive recommendations. The purpose of this exercise was to make sure that stakeholders do not feel embarrassed during the interview sessions. The following are some central questions for the interview;

- What do you understand by the meaning of procurement?
- What is the purpose of the Public Finance Management Act
- What is the procedure involved in the procurement of services at the North West Parks and Tourism board in compliance with the Public Finance Management Act?
- To what extent is the Procurement Policy of the North West Parks and Tourism Board aligned to the Public Finance Management Act?
- Are there any instances or occurrences of non-compliance of NWPTB with the PFMA?
- What are the causes of non-compliance in the NWPTB or do you think the idea of Black Economy Empowerment is one of the main causes of non-compliance in the procurement process?
- What are the problems faced by the North West Parks and Tourism Board sector in the execution of services?

- What measures can be taken to remedy these problems?

3.5 POPULATION OF THE STUDY

One of the most important steps in the process of data collection according to Creswell (2007:118) is to find people or places to study as well as to gain access to. This is aimed at inspiring respondents to provide good and quality data. Gaining access to sites and individuals therefore requires several steps ranging from seeking permission from human subjects to ensuring participants safety. This was relevant in the study because the researcher needed to make sure that the participants for this study are not persuaded or placed under any form of pressure. This was equally relevant because if respondents participate under any form of pressure they might deliberately misinform the researcher.

The respondents were made up of those individuals who had specific characteristics or skills that contributed to a greater understanding of the phenomenon under study which in this case was the procurement process of tenders in the NWPTB in compliance with the public finance management act. The population size of the study was selected through a non-random selection strategy called purposeful sampling because of the researcher's perception that their level of accountability, responsibility and management ability of resources is the best in the province. This contention was affirmed by Creswell (2007:125) who explains that using purposive sampling requires the inquirer to select individuals and sites for the study who can purposefully inform an understanding of the research problem and central phenomenon of the study. This selection process was further inspired following some preliminary document analysis made by the researcher which enables him to carefully select those who are knowledgeable about the sector. The table below illustrate how these participants were stratified as well as the total population of the study.

Table 3.1 Research Population

Division / Unit	Designation	Number	Interview type
Procurement Unit	Procurement Manager and Admin Assistants	1 5	Group
Protected Area Management Unit	Park Manager and Regional heads	1 5	Group
Finance Unit	Chief Financial Officer and Finance Assistants	1 4	Individual Individual
Internal Audit	Chief Internal Auditor and Internal Auditors	1 3	Individual Individual
Chief Executive Office	Chief Executive Officer	1	Individual
Total		22	

The table above indicates that at the procurement unit, which is the core of the study, five respondents which include, administrative assistants were selected for one group interview while the other group interview involved regional heads who were also five in number. The rest of the eleven stakeholders from the finance unit procurement manager, park manager, internal auditors and chief executive officers respectively were involved in individual interviews. This brings the total population of the study to twenty two (22).

3.5.1 Description of Study Area

The North West Parks and Tourism Board is one of the nine provincial tourism and conservation agencies in the country. The primary purpose of the organization is to facilitate sustainable responsible tourism development and conservation area management. The underlying thrust behind the creation of a single GSI combining tourism marketing and development on the one hand, and protected areas management on the other hand was refocusing on aspects of the conservation function. This was done with the intention to create synergies between tourism promotion and conservation in the interest of job creation and economic development.

Another section which is part of the study area is hospitality training which is equally a core mandate added to NWPTB. The Institute of Hotel and Tourism Management (IHTM) provides hospitality to tourist and visitors from across the globe under the auspices of the North West Parks and Tourism Board. The Hotel Schools Division (HSD) of the North West Parks and Tourism Board consists of two schools: the Institute of Hotel and Tourism Management situated in Mafikeng and the Taung Hotel School situated in the Greater Taung District of the Province. The Hotel School Division operates under the auspices of North West Parks & Tourism Board Act 3 of (1997)

3.6 ETHICAL CONSIDERATIONS

Most ethical issues in research, according to (Leedy & Ormrod, 2005:101) fall into one of four categories namely; protection from harm, informed consent, right to privacy, and honesty with professional colleagues. This was relevant to the study because during data collection it is the responsibility of the researcher to ensure that participants, for instance, are not exposed to any form of harm. In addition to this contention, Marshall & Rossman (2011:121) alluded that researchers must not only endeavour to ensure safety and security of respondents because he/she is equally exposed to a number of danger posed either through environmental issues or respondents themselves. In an attempt to ensure the safety of the participants, a great deal of common sense knowledge and good planning was applied during the pre-assessment of the venues and respondents involved.

3.6.1 Protection from Harm

Based on this belief research respondents should not be exposed to undue physical or psychological harm. Leedy & Ormrod (2005:101) say that the risks involved in participating in a study should not be noticeably greater than the normal day- to- day risk. During this study, it was ensured that the respondents were not exposed to any form of stress, embarrassments or loss of self-esteem. To achieve this objective the researcher therefore ensured that crime free environments were used that comprises of offices and homes of the selected respondents involved.

3.6.2 Right to Privacy

Participant right to privacy was respected because it is equally an ethical requirement for conducting a qualitative study. Under no circumstances was the

research report, either oral or written, presented in such a way that readers became aware of how a particular respondents has retorted or acts. This was relevant in the study because some respondents' especially junior staff proved during interview sessions that they had more than enough to say but were scared of losing their jobs. In this regard, participants performance was kept strictly confidential by the use of codes like PUP1 and FUP1 referring to procurement unit participant one and financial unit participant one respectively. This was equally applied to the rest of the participants. After data transcription, the researcher made sure that no one else other than a few research assistants had access to the raw data.

3.6.3 Honesty with Professional Colleagues

Another very important aspect of ethical consideration is honesty or sincerity with professional colleagues. It was equally relevant because the aspect of plagiarism which entails using materials from other writers without fully acknowledging them needed to be addressed. Findings were thus reported in a complete and honest fashion without any falsification or misleading of other readers and researchers. To achieve this objective, an in-text citation method was utilised whereby the name of the author(s) and year of publication was linked to every new idea that was originally not from the researcher. This however ended with a list of references at the end of the study.

3.7 TRUSTWORTHINESS

For trustworthiness to be attained in this research a set of measures were used as recommended by Marshall & Rossman (2011:40). They include the following; prolonged engagement which requires researchers to be in the setting for a long period of time; member checks which urges researchers to share data and interpretations with participants; triangulate by gathering data from multiple sources, through multiple methods and multiple theoretical lenses and peer debriefing which requires the discussion of emergent findings with critical friends to ensure that the analysis is grounded in the data.

The member checking was achieved through the use of emails where data and the interpretations were shared with respondents for reconfirmation. Triangulation was achieved by the use of two different sources of data that included collection of

interviews (individual and group interviews) and document analysis (annual reports, newspapers and magazines)

3.8 CONCLUSION

Conclusively, the research design and methods were well elaborated. These methods were derived from the main research approach that was qualitative as well as a design that was a case study. The research tools and procedure(s) were clarified and lastly ethical involving a qualitative research was raised and addressed because it constituted an important part of the study.

The subsequent chapter comprises of interpretation and presentation of findings acquired by means of the different research methods as indicated above. The presentation of findings was entirely based on providing responses and explanations to the research problems.

CHAPTER 4

DATA ANALYSIS AND DISCUSSION OF FINDINGS

4.1 INTRODUCTION

In the previous chapter an empirical research design was presented that comprised all the research tools and techniques involved in the process of data collection. Data was collected from a sample of respondents in the North West Parks and Tourism Board through purposive sampling. This chapter presents results and discussions from the empirical investigation conducted to answer the research question and sub-questions indicated in chapter three. The procedural approach used in the study was designed to produce data that could undergo alignment with that of chapter two as well as emergent findings from the empirical study.

4.2 DATA ANALYSIS PROCESS

Data analysis for this study took the form of open-coding. The researcher began by transcribing the individual interviews that were done. These transcripts were analysed for themes, concepts and topics by comparing the data within the categories to look for variations as well as connections in the meanings. The goal was to integrate the themes and concepts into a theory that offers an accurate, detailed interpretation of the data. Presentation of data from the interview which took the form of a narration was buttressed by the use of appropriate quotations from the participants' actual dialogue. The interview results were then summarised to conclude the qualitative data analysis. After the data analysis was done, results were presented by use of codes that represented the respondents in the study.

The coding process for this study was done based on the different categories in which respondents were classified. All fifteen participants were associated with a two digit identification number as well as an alphabetical character representing the unit they belong in, as follows, respondents from the Procurement Unit were coded as PU01 to PU05; those from the finance unit were coded FU01 and FU02 respectively; at the Management Unit respondents were coded as MU01 to MU05; also there was the Audit Unit coded AU01 and AU02 and finally the Chief Executive Officer CEO01.

The interviewer equally adopted a new identity during the analysis process which is the abbreviation of his name KG, referring to Kagiso.

4.3 DATA INTERPRETATION AND PRESENTATION

Data collected through interviews were organised according to the different themes and categories based on the research questions. In some instances responses were grouped together under the same themes and categories. Document analysis was considered individually as well as grouping of similar types of occurrences together and looking for differences among individuals, settings and / or times. These documents comprised annual reports, minutes from meetings and memorandums. According to Jacelon & O'Dell (2005), a successful interpretation of data rests on the ability of the researcher to creatively identify the findings.

During the presentation of findings, the most common findings within the overall range, backed by supportive quotations from the respondent is actual words were indicated. In this regard the presentation of findings from the empirical investigation and document analysis were guided by the research questions being asked. These questions that comprised the main questions, follow-up questions or probing as well as participants responses were presented under the following themes, categories and topics

Table 4.1 Classification of findings

Theme	Categories	Topics
Establishing a theoretical and conceptual framework for PFMA	Meaning of procurement in the awarding of tenders	-Obtaining tender -Win over tender
	Purpose of Public Finance Management Act (PFMA)	-Assist in strengthening procurement regulations -Provide good financial management
Investigating the current status of tendering process within NWPTB	Processes involve in the procurement of tenders.	-It involves implementing all related legislative policies
	How are staff in your unit made aware of PFMA	-Organizing workshops. -Orientation of new workers -Constant update of workers

Determining the causes of non-compliance in the NWPTB with the PFMA	Are there instances of non-compliance within the NWPTB?	-Yes there are -Not really, it is the workers and not the board.
	What are the causes of non-compliance?	-During emergency situations -Unavailability of the required three codes -Negligence by employees -Lack of exposure -Interference by senior officials
	Is staff within the board aware of the consequences of non-compliance?	-Yes they are. -Yes through HR managers -No they are not
Determining the challenges faced by the North West Parks and Tourism Board in the execution of duties	Problems encountered by the North West Park and Tourism Board in the awarding of tenders	-Remoteness of some areas -Lack of knowledge by workers -Weakness on the side of the management -Over - centralization of the board -Complex nature of transaction within the board -Scarcity and costly nature of experts
Remedies that could assist the Organization to improve on tendering process	Possible solutions to the problems encountered.	-Assist service providers from within the board -Re-instate retired service providers -Workers must write motivation letter over decisions -The need for more workshops and training -Decentralization of the board

4.4 DISCUSSION OF FINDINGS

The discussion in this section is based on a comparative approach between the different findings which include the empirical study and the literature review. These findings were stratified and discussed under the following topics

4.4.1 The Meaning of Procurement in the Awarding of Tenders

In an attempt to conceptualize this study, respondents at the different sites were asked to describe the meaning of the concept of procurement based on their various understandings. From the different responses as demonstrated below, a majority of the respondents who took part in the study share a common opinion except for a few who differ. Samples of responses from respondents' actual discourse are as follows;

According to respondents from the group interviews conducted, procurement "involves winning over contracts or tenders by members of the state to deliver services on behalf of the government". This idea was shared by some respondents involved in individual interviews except for a few others who explained that "procurement involves obtaining contracts from the government by means of bidding in compliance with the Public Finance Management Act for the delivery of a particular service".

4.4.2 Purpose of Public Finance Management Act (PFMA)

All the respondents during the in-depth individual interviews were asked to explain in their opinion what they think is the purpose of the Public Finance Management Act as far as procurement of tenders is concerned. Their responses that seemed similar in most instances also varied at different levels as identified by the researcher. However a greater portion of the responses pointed towards one direction.

In fact eleven of the respondents agreed that the purpose of PMFA is to provide good financial management in all spheres of government business. In this regard a high level of compliance can be ensured because all stakeholders are well informed and aware of their various responsibilities. This is related paragraph in 2.2.2.3 which indicated that of all Acts pertaining to financial management, the Public Finance Management Act can be regarded as the most significant Act that determines financial issues in government departments. It states that the main purpose of the Act is to lay out the guidelines of public financial management at all levels of government. Based on findings from literature and the empirical study one might

conclude that the main aim of the PFMA is to promote the efficient and effective use of public resources in the public sector.

4.4.3 Processes Involve In the Procurement of Tenders

Evidence of findings from the empirical study revealed that for a smooth procurement process to be achieved workers need to be well informed about procurement processes either through workshops, during orientation upon employment or through email communications. Respondents were asked to describe the processes involved in procurement of tenders at the NWPTB based on their different perceptions. From what this researcher gathered, respondents were unable to give a clear stage-by-stage picture of what the process looks like. However useful contributions were made out of the respondents' actual discussions.

According to respondents PU01 and CEO01, procurement procedures are quite lengthy hence it depends on what needs to be procured at a particular time, and place as well as the value. PU01 particularly said "the awarding of tenders is classified into different categories depending on the amount involved" as far as this aspect is concerned respondents at the different categories shared different views. For example *while others like AU01 said tenders involving R30 000 and below go through a bidding process (mini-tender process), others like PU02 argues that only procurement below R500 000 can go through a complete tender process that involves advertisement, receiving of quotations, screening and selection of three quotes. This is followed by making of recommendations to the adjudication committee that makes the final selection. However PU03 stated that the entire process ends up with the awarding of the tender to the most qualified bidder in compliance with the PFMA at the cheapest cost.* Although the procurement procedures can be regulated, respondent MU01 argued that it is not easy to follow the process exactly the way it should be.

Paragraph 2.4 explains that these policies might be regulated at the level of the province depending on the nature of business involved. Thus FU02 indicated that *what matters basically during this process is that quotations must be received from the public whereby quality, best price, location, level of compliance with the PFMA and then payment has to be ensured.* Also it is equally evident that the procurement

procedure must be in accordance with a system that is fair, equitable, transparent, competitive and cost-effective.

4.4.4 Causes of Non-compliance within the North West Parks Tourism Board

It is a basic necessity for service providers to comply with the requirements of the PFMA as well as the role of the workers in the procurement unit and the entire board in general to ensure that these policies are well-implemented. During the in-depth individual interviews and group interviews, respondents acknowledged that there are usually instances of non-compliance. There was however the exception of respondent AU02 who said cases of non-compliance are rare. CEO01 particularly holds that there are those provisions that allow you to always deviate from the actual act. Of all the causes identified for non-compliance, two main factors in the procurement of services at the NWPTB were highly emphasized by all respondents who took part in the study.

4.4.4.1 Emergency Situations

According to respondent FU01 the issue of non-compliance occurs everywhere that there is an emergency. Such non-compliance issues are usually very limited because of the strict controls put in place by the administration. However respondents unanimously agreed that when this happens the procurement staff in charge at that particular point in time is expected to write a motivation letter/memorandum explaining why the correct procurement process was not followed. Respondent PU01 carefully explained that non-compliance to her will mean deviations from the actual act and policies. Therefore certain circumstances, like an accident in a park will require the service provider to act immediately. This, to a lesser extent, is considered non-compliance mainly because the complete procedure was never followed to acquire the required services, but it was a necessary non-compliance.

4.4.4.2. Unavailability of Three Quotations

According to PU03, the PFMA, together with the national treasury, require that during procurement, quotations be collected from various service providers of which three will be selected. This selection is based on quality, best price, location, and occupation. FU02 clarifies that there are two main reasons that can bring about unavailability of the required three quotations. Firstly if the required service is highly

specialised and secondly where service providers are not willing to bid. While affirming this opinion, respondents from the procurement unit during a group interview agreed that some service providers refuse to bid claiming they are usually not selected. This leaves the procurement unit with no option other than to consider the one or two available quotations supported by a motivation letter.

4.4.5 Problems Encountered by the North West Parks and Tourism Board

The North West Parks and Tourism Board like any other state organisation faces challenges from both the workers within the board as well as the public (service providers). These challenges or problems can further be classified into natural and human problems. The different categories of challenges as listed in Table 4.1 above have been merged into similar categories and presented under the following topics.

4.4.5.1. Remoteness of the Province

During the group and individual interviews with respondents, similar findings like shortage of staff, many divisions of the parks and over - centralization of the board were identified and classified under remoteness of some areas. According to CEO01 the main problem facing the park is remoteness of the province. With 15 parks, for example, distributed all over the province some staff are not willing to go into certain areas. Even worst is the fact that there is a highly centralized system that makes it very difficult for those in the extremely remote areas to follow the normal procurement procedure during emergency situations. During a group interview, respondent MU03 indicated that the detachment of the area has further lead to unavailability of required services. To her even those that are available are not up to standard thus pushing the board to go out of the province in search of service providers.

4.4.5.2. Weakness on the Side of Authorities

Similarly after conceptualizing and categorizing the data from the empirical study a number of topics were identified and classified under a common topic. They include late reaction to disciplinary issues by authorities; non-adherence to policies; insufficient workshops organized by authority and lack of adequate knowledge by the management. During a group interview with participants of the procurement unit they revealed that the management of the board spend more time attending meetings and workshops yet lack the required knowledge to deal with certain procurement

challenges. To this researcher it explains why some respondents said that the authorities usually take a longer period to deal with challenging issues.

This is similar to paragraph 2.5.1 in the literature which acknowledges that there is a general lack of knowledge on the side of workers within the board. In paragraph 2.5.5 it is further confirmed that senior management officials are still very reluctant in the performance of their duties thus bringing forth the idea raised by Migiro & Ambe (2008), that the Public Finance Management Act 1 of 1999 and the Prevention and Combating of Corrupt Activities Act No 12 of 2004 which requires monitoring by officials, is not appropriately implemented.

4.4.5.3 Complex Nature of Transactions within the Board

Based on findings from both the individual and group interviews this researcher was able to figure out that the complex nature of transactions brings forth a serious threat to the day- to- day business within the board. Respondent CEO01 particularly affirmed that the nature of transactions requires special services that are not readily available. During an individual interview with respondent AU01 she said that certain services like those offered by vets do not undergo the normal tender procedure like that of a service provider supplying food stuff in hotels. To her, their services are paid for per hour and only when needed during emergency situations. Therefore trying to follow the procurement process might endanger the lives of animals, for instance, that need immediate attention. In this regard taking care of livestock requires one to be reactive.

4.4.5.4 Cost and Scarce Nature of Experts

According to PU03, some services are usually very costly and scarce. Findings from the group interviews reveal that one of the major challenges facing the board is not just the unavailability of experts in the province but also that their services are very expensive.

From the literature (para 2.5.1), the Preferential Procurement Policy Framework Act requires that the inequality of the past brought about by apartheid be addressed through the 80/20 and 90/10 points system. CEO01 explained that as much as the board tries to address this issue, it is still their priority to ensure quality service delivery. Findings from the empirical study further reveal that in trying to consider this

policy tenders are sometimes offered to service providers with very limited experience and this can affect the entire supply chain process.

4.4.6 Possible Solutions to the Problems Encountered

During the group and individual interviews, respondents were asked to describe the best possible ways in which those problems affecting the NWPTB can be improved. For most of the responses gathered it was realized that respondents unanimously acknowledge the lack of knowledge as a huge problem affecting the board and which can be remedied by means of constant workshops and training. For others especially those at the management unit, the core solution is to completely decentralize the board. Various responses from the participants actual discussion were as follows

4.4.6.1 Assist Service Providers from Inside

Following a series of complaints from respondents regarding the unavailability of quality service providers in the area, it was suggested that while it is the business of the board to bridge the gap between the rich and the poor, workers equally need to offer support by making useful suggestions. Respondent PU01 advised that since one of the main problems suffered by the NWPTB is inexperience on the side of workers, “old retired service providers could be re-instated rather than rely on a few through quotation and whose services are very costly”

This is linked to the literature (para 2.6.2) which calls for more responsibilities to be allocated to workers. It holds that if such responsibilities are placed very closely to stakeholders at the helm of government businesses and administration they will become more committed and responsible.

4.4.6.2 Writing of Motivation Letter Over Decision

Following the acknowledgement by respondents on the fact that there are usually instances of non-compliance within the board, it was advised that in times of such abnormalities a decision must be backed by a memorandum. In the same vein respondent PU02 advised that procurement procedure might not be strictly followed when dealing with special services but that it can be done when tendering to see if someone can bring in new expertise. During group interviews respondents all cited, affirmed and reaffirmed different scenarios where they were forced to go nationally in

search of service providers for certain services involving electricity that could not be found locally.

It was also discovered that in one instance the contract was awarded to ESKOM, which is contrary to the Preferential Procurement Policy Framework Act 5 of 2000 (para. 2.6.3) which requires more preference to be given to previously disadvantaged citizens.

4.4.6.3 More Workshops Must Be Organised

Unlike workshops, a majority of the respondents mentioned that to be able to remedy the problems of ignorance and the general lack of knowledge on the side of workers the Department of Tourism, for instance, can organise short courses in which staff can be regularly informed and educated. Respondent AU01 indicated that staffs, including senior management like park managers, do not have a mastery of procurement policies therefore need to be educated on policies as well as procedures. In fact respondent FU02, during an individual interview, explained that “each and every staff member must be taken through the procurement process on a regular basis while monitoring workers to assess the level of work done hence ensuring transparency”

This tie with the literature paragraph (2.6.1) in which the South African Constitution (Act 108 of 1996, Section 217) calls for all stakeholders to provide for a procurement system that is fair, equitable, transparent, competitive and cost effective.

4.4.6.4 Complete Decentralization of the Board

Findings from the empirical study by means of interview revealed that the North West Parks and Tourism board has over 15 parks all over the province. It is for this reason that participant AU02 suggested that “in times like this, decentralization can be looked upon as the most favourable remedy to the procurement process”. He went further to say the reporting can be centralized but for procurement purposes, each and every division can have its own section of procurement with qualified and well trained people to run the system. This argument however would not cancel the central reporting system but holds that monthly meetings can be organised whereby personnel in charge of the different divisions will be allowed to table reports to the central body. This is very vital as it will save both time and cost of always running back to the central board.

During an interview with the CEO01, he clarified that “procurement process should not and cannot be a one way process”. While citing an example he said “if we have a one-direction procurement policy or act that leads to a certain entity it will make life more complicated because what happens during one process might not necessarily apply to one other”.

4.5 CONCLUSION

This chapter presented data, interpretation and discussions from the empirical finding that was acquired through individual and group interviews as well as document analysis while making reference to the literature. In this study the aims and objectives were attained as well as the main research questions and sub-questions answered.

The next and the last chapter will focus strictly on the recommendations of the study and for future research as well as limitations and conclusion of the study.

CHAPTER FIVE

SUMMARY RECOMMENDATIONS AND CONCLUSION

5.1 INTRODUCTION

This chapter comprises a presentation of core aspects addressed in previous chapters in the form of a summary, a brief overview of the study area, limitations and delimitation of the study, recommendations of the study as well as the recommendations for future research. The chapter end with a conclusion that shows whether the aim and objectives of the study were obtained.

5.2 DETAILED DISCUSSION OF THE FINDINGS

This study was aimed at evaluating the level of compliance of Public Finance Management Act in the North West Parks and Tourism Board adopted a number of objectives that were investigated as indicated below. The research questions and follow-up questions were formulated based on the objectives that were derived from the main problem question and sub-questions. They were as follows;

5.2.1 Objective one: theoretical and conceptual framework for Public Finance Management Act

During data collection, the researcher formulated questions that required respondents to expound on their knowledge and understanding of the purpose of public finance management and the meaning of procurement as applied in the tendering process in the NWPTB. Findings revealed that more than 70% of the respondents have a very clear view on the purpose of PFMA. The most common response received was that PMFA assists in strengthening procurement regulations hence ensuring a good financial management. Respondents equally expressed their knowledge about procurement to mean obtaining or winning over deals by service providers from a government entity. However, it was discovered that theoretically most respondent could not give a clear meaning to the concept. As a result most of what was gathered came through examples.

5.2.2 Objective two: the current status of tendering process within the NWPTB

Findings from the empirical study reveal that in the North West Parks and Tourism Board, employees are involved in procurement processes depending on the level

and amount of money involve. However the main idea as stated by respondents was that contracts are normally advertised to the public after which service providers are allowed to submit quotations. Out of the quotations three are carefully chosen based on the quality of service to be provided and a fair price. The process ends with the awarding of the contract to the most suitable bidder in compliance with the PFMA.

5.2.3 Objective three: the extent to which the procurement policy of the NWPTB is aligned with the Public Finance Management Act

In an attempt to attain this objective, two main research questions were formulated as indicated in paragraph 4.3 and table 4.1. Once again a greater number of the respondents agreed that as much as the board tries to comply with the PFMA there is usually a high degree of non-compliance in the board. This was identified when close to 90% of the respondents who took part in the study admitted that there are usually some cases of emergency that cannot allow them to follow a complete procurement process. In another instance some respondents mentioned that service providers become fed up with the fact that they have previously submitted bids but were never awarded a contract. As a result they refuse to bid when new contracts are advertised hence leading to an insufficient number of quotations from service providers. Moreover other minor issues were raised by a few respondents which include negligence by employees, lack of exposure and interference by senior officials.

5.2.4 Objective four: problems facing the sector and possible solutions to remedy them

From a number of critical issues raised as problems during individual and group interviews, the main concerns were remoteness of some areas where the park is situated followed by over centralization of the board, weakness on the side of the management in dealing with administrative and disciplinary issues; the complex nature of transactions within the board and the costly nature of required experts due to unavailability. Amongst these problems more than 80% of the participants explained that the greatest problem facing the board is over- centralization which in most cases affects the entire service delivery process because much time will be wasted while awaiting responses from the head office.

Moreover a number of suggestions made by respondents as remedies included the following; assisting service providers from within the board especially in areas where they do not seem to be well informed; re-instating retired service providers; writing of a motivation letter over decisions each time there is a case of non-compliance; the need for more workshops and training as well as the decentralization of the of the board. From all these problems and possible solutions raised, one can argue that though the board, like every other organisation has its shortcomings they can well be dealt with if every worker, including the management, performs their responsibilities diligently.

A number of issues acted as a form of constraint to the achievement of the aims and objectives of this mini-dissertation. The aspects of accessibility and willingness to participate were key challenges during data collection which resulted in altering the initial research population that was indicated in the initial proposal of this study from twelve to fifteen. Despite all the assurances of the level of confidentiality in the study, some respondents, on the one hand still held back information for fear of running into confrontation with their boss while the boss, on the other hand, proved desperate to know from the researcher what the other respondents said during various interviews.

Secondly because of financial constraints and difficulties with transportation, the study was based only in and around the head office of the NWPTB in Mafikeng. The distribution of the various parks across the province would have required the researcher to cover long distances which would be very costly. Though the nature of the study (qualitative paradigm) required that a small number of respondents be involve thus using a smaller population size, it was partly motivated by the lack of finance to allow mobility from one township to another where the parks are located.

Also some respondents refused the researcher to record their comments because it could be used against them. During such instances they were reminded again of the role of ethical consideration and confidentiality while in other instances note taking was considered during interviews by the researcher. This was a rather difficult process which is not hundred percent accurate. Lastly two out of the fifteen respondents initially selected were not available for interview for personal reasons.

5.3 SUMMARY OF CHAPTERS

Chapter one presented a general orientation and over view of the study. It is further made up of a background that unveils what the study entails accompanied by a motivation for the study; followed by the problem statement and research questions; aim and objectives of the study where the purpose(s) were clearly stated; the research design and methodology that was made up of data collection and analysis strategies as well as the population of the study, justification and significance of the study. The chapter ended with an acknowledgement of all aspects of ethical consideration and a preliminary structure of the entire study.

Chapter two generally was made up of a literature review which took the form of a theoretical and a conceptual framework. It was further divided and presented as follows; a theoretical framework followed by the conceptualization of the study in which clarity was made on some key words like public finance and public finance management. The study went deeper by looking at the procedures involve in procurement of tenders by service providers, followed by the nature of compliance between the NWPTB and the PFMA and finally the challenges facing the sector as well as the remedies to solves the problems.

Chapter three basically was the research design and methodology. The research design for the study was qualitative and was characterized by descriptive and explorative approaches; this was followed by the methodologies that comprised data collection techniques that included individual and group interviews as well as document analysis; there was also data analysis strategies; population of the study including the study area; procedure for field investigation and all the aspects of ethical consideration were well examined.

Chapter four was centred on the analysis process which adopted an open-coding strategy that was characterized by transcription, categorization and conceptualization of the findings; report and presentation of results from the study. The presentation of findings was placed under the following themes and categories; the purpose of PFMA; meaning of procurement as applied in the NWPTB, process involved in the award of tenders, causes of non-compliance within the NWPTB and lastly the problems encountered by the NWPTB as well as possible remedies.

Chapter five strictly dealt with a summary of findings, recommendations and conclusion. In a more detailed manner it was made up of a summary of all the chapters, and a discussion on how the aims and objectives of the study were attained from the empirical study. The chapter was rounded off with recommendations of the study as well as a recommendation for future research, not forgetting the limitations and delimitation.

5.4. RECOMMENDATIONS

Based on findings from both the literature review and the empirical study, the following recommendations can be made;

5.4.1. The Need to Intensify Training and Sensitization of Workers

It is hereby suggested that more intensive training sessions be organised in future, which will be characterised by complete monitoring by senior stakeholders. Findings from both the literature and the empirical study revealed that the training sessions are usually organized by the board to improve on the performance of workers. It also revealed that these training periods are very short and mostly focus on senior stakeholders. Documents like the memorandum of the CFO of July 20, 2015 to the different Park managers and the Youths Today Newspaper (2015:6) revealed that a lot is done on the part of the department through awareness campaigns to sensitize workers and the public at large. This mostly comes up during Tourism month where young people are sensitized on what they stand to gain if they choose the path of Tourism as their career choice. Considering that the world is constantly evolving it is therefore advisable that much longer and more consistent training sessions are organised for all workers in the board through workshops

5.4.2. Procurement Procedure Can Be Compromised In Dealing with Special Services

It is also recommended that procurement procedure be compromised when dealing with special services as against the requirements of the PFMA which aligns with the PPPFA. This comes as a result of respondents views that the different parks of the province are widely distributed while there is just one highly centralized office through which all the documentation and procurement process must be done. Therefore during emergency situations as identified during the empirical study, certain processes could be compromise to be able to deal with the situation at hand.

In relation to this, and from the respondent's point of view, the system can be decentralized to avoid delay in procurement and service delivery processes.

5.4.3 Regular Visit by Park Managers to Sites

In realisation of the fact that more meetings are held by leading stakeholders (field workers and park managers), it is suggested that the number of meetings be cut down while monitoring be emphasised. In line with the need to pay more visits to the various sites including hotel schools, document analysis suggested that the process must begin by identifying and replacing substantive vacant positions. This can be followed by a decrease in the number of meetings which Park managers are expected to attend thereby allowing them to visit the sites regularly. These managers or field workers as the case may be must endeavour to address problems identified like discipline related issues as soon as possible without them escalating.

5.4.4 Encourage Youths and Students to Undertake Studies in Tourism

According to the Youth Today Newspaper (2015:6), the Member of Executive Council (MEC) for Tourism in the North West said the department fully supports and urges the youths to embark on studies of Tourism as it can help support them into an array of career choices within the tourism section. Based on the judgement of this researcher, this can help to counter-act the problem of lack of knowledge and ignorance on the part of the workers at the North West Park and Tourism board. This recommendation is made following the realization from the study that most workers at the Park did not undergo a complete study programme to undertake the job. All that was on offer was a few sketchy training workshops that were never enough.

5.5. RECOMMENDATION FOR FUTURE RESEARCH

This study titled The Level of Compliance with Public Finance Management Act in Procurement: A case of North West Parks and Tourism Board was aimed at evaluating the level of compliance of PFMA in the NWPTB. The study comprised of major concerns like the current status of the tendering process within the board, the causes of non-compliance; problems faced by the board as well as possible remedies. It is hereby suggested that a future study be conducted on a similar subject from a comparative perspective with other sectors or province.

5.6 CONCLUSION

In this section, a summary of all the chapters were presented. This was followed by a description on how the main research problem and objectives of the study were obtained from the respondent's individual view during individual and group interviews, limitation and delimitation of the study that revealed the constraints encountered during the study as well as the study area and finally recommendations for the study and for future research.

The Public Finance Management Act is one of those powerful instrument used by the government to regulate not only the North West Park and Tourism Board but also the entire government business across the nation. In the NWPTB sector like every other organization, there are usually problems that are either internal or externally motivated at the NWPTB where compliance with the PFMA seem to be the main priority of the organization much is being done on a regular basis to achieve the objective. However no matter how much effort put in place by the Board there will always be those shortcomings that require emergent reaction. Based on the main objectives of the study, and findings gathered it is evident that all the objectives were attained.

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APPENDIX A: CENTRAL QUESTIONS FOR THE INTERVIEW

- What do you understand as the meaning of procurement?
- What is the purpose of the Public Finance Management Act?
- What is the procedure involved in the procurement of services at the North West Parks and Tourism board in compliance with the Public Finance Management Act?
- To what extent is the Procurement Policy of the North West Parks and Tourism Board aligned with the Public Finance and Management Act?
- Are there any instances or occurrences of non-compliance of the NWPTB with the PFMA?
- What are the causes of non-compliance in the NWPTB, or do you think the idea of Black Economy Empowerment is one of the main causes of non-compliance in the procurement process?