

# **CHALLENGES**

## **ASSETS & LIABILITIES OPENING BALANCE**

**Unavailability of Records**

**Incompleteness of Records**

**Inaccuracy of Records**

**Complex Assets and Liabilities (PFI & PPPs)**

**Military Assets**

# CHALLENGES SYSTEM DEVELOPMENT



- **Complexity of Public Sector Accounting**
- **Requirements for**
  - Modified Cash Reports
  - Accrual Basis Reports
- **Tight Timeline for System Development**

# **CHALLENGES HUMAN RESOURCE**

## **Lack/Inadequate Accounting Personnel in RCCCs**

- Budget Constrains
- Government Policy

## **Upskill Public Sector Personnel**

- Accounting Standards & Policies

## **System Training**

- 50,000 End-Users (First Time SAP users)
- Limited Time
- Many Modules

# **CHALLENGES MANAGING STAKEHOLDER EXPECTATIONS**

## **National Audit Department**

- True and fair view

## **Public Accounts Committee**

- Accountability

## **Top Management of Public Administration**

- Adequate information

## **Politicians**

- Feel/look good

## **LESSON LEARNT**

- **Be practical with solutions (i.e. componentization)**
- **Base asset system helps**
- **Motivate the LMs to get moving**
- **Understand the concept of materiality**
- **Recognize the need to focus on Day 2 activities**
- **Project Management – close monitoring**