

Piloting the Adoption of International Public Sector Accounting Standards [IPSAS] In Zimbabwe: A Case Study of the Ministry Of Local Government and Public Works

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Abstract

Purpose: The study was conducted to explore whether, and how, government accountability might stabilise when its agents are confronted with weighty reforms in reporting requirements such as adoption of International Public Sector Accounting Standards [IPSAS], laws and asceticism policies.

Methodology: A quantitative research approach is used as an exploration procedure of indulgence and is based on discrete methodological conducts of inquiry to search for societal opinions. We performed field observations of preparers of financial statements working on the 2021 IPSAS compliant financial statements as a group for Vote 13, including operating with data from text examination, interviews, questionnaire and workshop discussions. This was an embedded exploration strategy where meticulous bracketing and composite sequence analysis of provincial drafts submissions was undertaken.

Findings: Accountability deteriorated when tantalizing outside powers were the overriding stimulus on unreflective activities of government agents-in-focus. The agents were under pressure to the extent of losing consideration and deemed the values of all moveable properties and ignored all estates asset accruing to government through this vote.

Limitations: The article and data interpretation was limited to the Ministry of Local Government and Public Works' Vote 13, however, the theoretical argument allow for analytical generalisation of the whole of government of Zimbabwe.

Practical and Social Implications: The article demonstrates that government employees as agent-in-focus would do anything to please their principals when faced with irresistible changes in external structures, to the extent of sacrificing their professional integrity. The study locates government accountability in the context of the agents theory and how conservatism declined when external forces are dominant causing serious wasteful expenditure.

Key Words: Adoption, Agents, Challenges, Conservatism, IPSAS, Zimbabwe.

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I. Introduction

The group of four plus one [UK, Canada, Australia, New Zealand + USA] wanted the whole world to take a cue from their public sector accounting reforms. Australia and New Zealand converted from IFRS to IPSAS-styled standards, instead of adopting IPSAS for the public sector (Bae et al., 2017; Jorge et al., 2019). The European Union (EU) created and adopted European Public Sector Accounting Standards (EPSAS) that are based on IPSAS in 2015 (Calmel, 2017). In light of those developments, remarks in support of IPSAS have invigorated a drift towards their adoption across the developing world with countries in Africa, South-East Asia and South America being at different implementation stages. Zimbabwe only announce its intention to adopt IPSAS in 2019, and made it a law. This article focuses on establishing the approach chosen by Zimbabwe to implement International Public Sector Standards [IPSAS] and the impact on employees as agent –in-focus. Emphasis was on the Ministry of Local Government and Public Works, one of the pilots chosen to implement IPSAS in the first phase.

1.2 Background of the Study

The world decided to have a convergent approach to public sector accounting in the various nations and eradicate discrepancies arising from application of different standards as a response to the economic decimating crises that rocked it. The aim was to rationalise public sector accounting standards [PSAS] world-wide to prevent “window dressed” financial reports that had caused organizational failures(Dabbicco & Mattei, 2020). The failure of internal control systems and national regulations proved that laws alone with no standards could not limit the damage caused through abuse of public resources and deceits perpetrated by those charged with governance (Kordecki & Bullen, 2018; Bradshaw et al., 2014; Fraser & Sheehy, 2020; Gipper et al., 2013; Hasnan et al., 2013). These studies exemplified that the disclosure systems used by various governments did not show truthful and ample financial information creating the need to consolidate laws, standards and practice to increased reliability, consistency, comparability, and transparency of accounting reports(Mutiganda & Järvinen, 2021). The convergence of accounting standards is expected to result in more informed decision-making by users of financial reports (Polzer *et al.*, 2021; Sekaran *et al.*, 2018).The IMF also noted that reliable and timely financial statistics of the general government reduced the risk associated with large fiscal deficits and rising debt levels(Cuadrado-ballesteros *et al.*, 2020; Largarde, 2014). It then produced the Government Financial Statistic Manual (GFSM-2014), as guide to strengthen world-wide effort to improve public sector financial reporting, transparency and good corporate governance. In its commentaries, it gave assurance to business that their investments would be safe in jurisdictions which would have adopted the reporting framework(Schmidhuber & Hofmann, 2022).

Zimbabwe, therein, was faced with irresistible changes in external structures and could not be seen not to be taking hid of the Breton-Wood Institutions. However, the country’s accounting and financial infrastructure had been dilapidated since early 2000, and to remedy that, the government through the Ministry of Finance and Economic Development set in motion a project to adopt IPSAS, through a Project Implementation Team [PIT]. The plan detailing a phased approach is expected to be complete before 2026. The takeoff positions according to the respective public sectors were identified and completion timeframe were agreed as follows:

Sector	Migration time frame
Central government	2018-2025
Rural Local Authority	2018-2023
Urban Local Authority	2018-2022
Boards, Commissions and Parastatals	2018-2021

Based on these timeframes Zimbabwe should have produced its first batch of IPSAS compliant general purpose financial statement in all the pilot sectors for the year 2020, unfortunately that was not attained (Finance, 2019) and pressure was mounted to do so for the 2021 financial year.

1.3 Statement of the Problem

Public Sector Accounting Standards(PSAS) have been the subject of a significant amount of scholarly works, mostly debating the necessity of adopting International Public Sector Accounting Standards [IPSAS](Krishnan, 2021; Lassou & Hopper, 2021). However, little attention has been paid to the process of developing relevant standards that can be operational within the structure of specified regimes. The ignorance on setting public sector accounting standards led to promulgation of too many laws to govern a single profession in many developing economies, freewheeled by dysfunctionality of practices in use(Nderitu, 2018). In some countries like Zimbabwe, the lack and absence of a common chart of accounts in the general government led to the country failing to consolidate national accounts, thereby causing capital flight. The lack of a robust regulator, bench marking and inadequate configuration of government conduct; led to Zimbabwe adopting International Public Sector Accounting Standards[IPSAS] warts and all. Various researches and commentaries have not shown the successes realised from these reforms, especially in Zimbabwe. In that regard, the purpose of this article is to investigate whether and how government accountability stabilise when its agents are faced with irresistible changes in external structure and geopolitics. The research further looks at Zimbabwe’s IPSAS implementation process in order to bridge the crevice and edify the economic discourse using the Ministry of Local Government and Public Works as a case study.

II. Literature Review

A review of the theoretical and empirical perspectives of the IPSAS implementation process is relevant to this study. The agency theory, positive accounting theory [conservatism] and the economic theories of regulations were the guiding principle of the article. As earlier explained, IPSAS implementation is influenced by international politics and in this research an attempt was made to analyze the shifting balance of power between the primary interest groups reflecting on the significance of institutional and shareholders’ dominations

(Camfferman, 2020; Krishnan, 2021; Sharba *et al.*, 2020). Of note, was the over regulation of the accounting profession from time immemorial. However, IPSAS implementation process is concerned with information dissemination, deriving of meaning and symbolic activities taken to come up with improved ethical conduct in the public sector.

2.1 Theoretical Literature Review

The theoretical framework focused on the policy positions and processes of accounting, taking cognizant of the range of themes and perspectives that set out the criteria for achieving strong financial management, considering the geopolitical dynamics (Aburous, 2019). An attempt to demonstrate the importance of quality financial information towards achieving good corporate governance, with consideration of both the “hard” factors of systems and procedures and the “soft” factors processes relating to developing a strong ethical culture were advocated for by many nation states (Franczak, 2019; Van Helden, 2019; Polzer *et al.*, 2022). IPSAS adoption was grounded in the argument that accounting as a scientific approach of information gathering, classification and interpretation for presentation, influenced decision-makers. The interpretation is based on the historical accrual of economic events related to decision usefulness of accounting information and has influenced economic events and persons’ conduct over time (Jensen, 2020; Kidwell & Lowensohn, 2019).

2.2 The Perspective of Performance Management

Celik's (2017) perspective of performance management, combined with the differences among the administrative principles, leads to the thought that the public sector and the private sector are not different. He suggests that the positive applications of the private sectors concepts effectively, efficiently and enthusiastically led to the new public sector management techniques gaining prominence. The designated essence of the connection between quality of financial statements and the application of corporate governance principles in the public sector in Zimbabwe was thus groomed. According to Polzer (2021) the adoption of IPSAS assist in the synchronization and collaboration between implementers and other stakeholders.

However, since the introduction of Integrated Result Based Management [IRBM] in 2005, the Ministry of Local Government and Public Works has superintended over rampant corruption and citizens’ experience of poor service delivery continues (Nyawo, 2017). This is due to lack of employee training and motivation. This tendency in the ministry may limit the success of IPSAS implementation coupled by social, institutional and political domination, aiding communication with reformers and experts being selective. The tendency was also observed to prevail in the Department of Finance and Administration, when it limited the implementation process to preparers of financial statements leaving out personnel from Human Resources, Engineering and Estates and Valuations. The domination of the preparers of financial statements caused the ministry not to capture all its assets, human resources information, valuation of estates assets and caused it to coming up with deemed values from a layman point of view, when professionals are there. This was as a result of pressure from Treasury that wanted to have something to present as a show of activity in that regard.

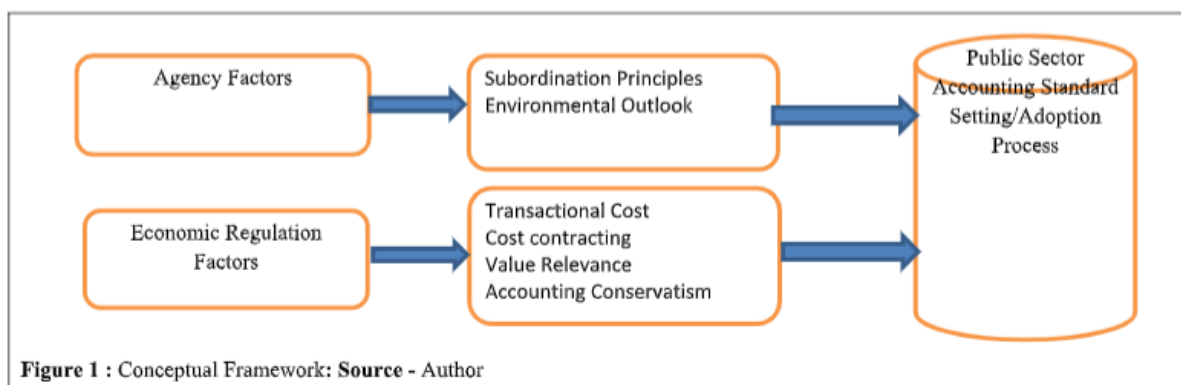
2.3 IPSAS Adoption in Zimbabwe

According to ACCA (2017), the level of consciousness and understanding of Public Sector Accounting Standards agenda is wide-ranging transverse jurisdictions. Public sector organisations, government ministries, legislatures, office-bearers and the public were accustomed to cash accounting system; hence effective IPSAS adoption entailed the thoughtful edification and engagement of key stakeholders. The difficulties arising from lack of sensitization of other arms of government on IPSAS implementation, whose support was needed, along with the public accounts committee, the audit and finance occupations (Bisogno, Pontoppidan, *et al.*, 2019; Version, 2021; Vogel, 2022). The reforms would not succeed if it was imposed with no political support at all levels of society championed to generate the stimulus. Correspondingly, IPSAS adoption required positive inner circle engagements too.

On that foundation, Zimbabwe announced that it would be adopting and implement IPSAS by 2021 moving away from cash accounting. The World Bank offered a \$20 million grant for the project (The Herald, 2015), the Institute of Chartered Accountants Zimbabwe held sensitization workshops in 2016, using funds provided by UK’s Department for International Development channeled via IFAC through CIPFA (IFAC, 2016). Besides all these efforts, it has been observed that the quality of accounts presented in Zimbabwe up the year 2020, have serious weaknesses. Though in the Auditor-General’s opinion, there had been some improvement in transparency and accountability since 2016, the major weaknesses included outstanding governance issues, reconciliations, lack of invoices and receipts, delays in submission of accounts and weak debt recovery systems (Auditor-General, 2020). The progress to date is not worth the investment.

2.4 Conceptual Framework

The conceptual framework focuses on the policy positions and processes of accounting standards adoption, taking cognizant of the themes and perspectives that set out the criteria for achieving strong financial management, demonstrating the importance of quality financial information towards achieving good corporate governance while considering both the “hard” factors of systems and procedures and the “soft” factors and processes relating to developing a strong ethical culture (Aurélio *et al.*, 2017; Felix *et al.*, 2019).



Zimbabwe, like other developing economies is legislating the adoption of IPSAS, besides not having adequate knowledge and skills set. The economic regulatory framework recognised the essence of public accounting standards mainly through the Public Finance Management Act (Chapter 22:19), it is stipulating preparation of general purpose financial reports to be compliant with Generally Accepted Accounting Practice [GAAP]. Through Statutory Instrument 41 of 2019, IPSAS was adopted as the country’s public sector accounting standards. The regulatory framework did not fully consider transactional costs resultant from the migration towards IPSAS. Also ignored was the cost of contracting the appropriate skills set to drive the process. The article observed that the value relevance of the current civil servant engaged in accounting position was too low and the country did not have professional public sector professionals, even in the Accountant-General’s Office. The lacked of both technical expertise and subject knowledge, made PAAB to take it upon itself the sensitization of Local Authorities on its own, while Professional Accounting Organisations are on their own driving to cash in on the vacuum of knowledge by having their own trainings and PIT doing its own thing. The lack of coordination has left out the formal education system, with none of the education and training ministry being consulted.

The figure 1, above continues to extrapolate social, institutional and political dominations in the standard implementation process and theories thereof. The agency theory mainly conceptualized the role of Implementers as agents of various stakeholders, and tried to understand agency conflict (Bernhold & Weisweg, 2021). The analysis of the agency theory need to be supported by a look at the principle of subordination and environmental outlook. Politics, institutions and stakeholders create multiple principal problem (Voorn *et al.*, 2019). The agency issues affects accounting conservatism and degrades attention to economic regulations and standards leading to unwarranted transactional costs and Value Relevance of actions taken in light of subordination hierarchy (Franczak, 2019). For agents to achieve prudence there is need to address issues related to economy, relevance and transactional costs, hence the need to bring in these theories to re-enforce conservatism (Ason *et al.*, 2021). It was found that governance structures, information asymmetry, risk averseness, conflict of interest and honest incompetence are the leading agency problems in Zimbabwe. These coupled with excessive regulatory frameworks, tend to accentuate bureaucratic tendencies and requires cost assessments and information asymmetry that defines the principal-agent relationship leading to lack of effective monitoring (Antwi, 2021). Managers (agents) in the public sector withhold bad news allowing government to continue channeling resources to poor projects, leading to greater losses. The principal –agent problem can also be the result of incompetence of failing agents (manager) who imposes wrong prescription using structural weaknesses (Mutiganda & Järvinen, 2021). The accountability researchers have found reports of failing principals or forums that mysteriously did hold agents to account or deliberately disregarded wrongdoings or at times were uninterested in what the agents were actually doing (Chigumira *et al.*, 2020).

Research, claim that the standardisation process had been captured by private interest, based on restrictions of ‘high’ or ‘low’ politics. High political issues are to be resolved by political leadership because they are too vital to be left to special interest groups or government entities. According Elbasha & Wright (2017) and Hoff- *et al.* (2020) agents focus on challenges of harmonization, choice and implementation of standards in

the process overlooking the importance of good management. However, in the Ministry of Local Government and Public Works, the fear of failure had driven implementers to deem asset values so as to create room to explain their deviation from reality. Thus, the implementers as agents, had been influenced to act in the interests of management as a cover up for honest incompetence. Accountants (as agents) must listen to the voice of reason that's within them, even when it's hard or when it's inconvenient, and should understand that no one does big things by oneself. According to Obama (2020) the agents must instead decide to ground themselves in the values that last, like honesty, hard work, responsibility, fairness, generosity, respect for others and so on to be alive to public's struggles.

The pertinence of the literature review was meant to establish an appreciation of the origins of the accounting argument on IPSAS implementation and an appreciation of agents' reaction when tantalizing outside powers were the overriding stimulus on unreflective activities of government. The literature reinforced the researcher to understand the environmental scenarios that govern the process of IPSAS adoption and implementation within the suspicions by the developed world on IPSAS and their illegitimacy on constituencies whose mandates are drawn by and large from a political electorate (Bhutta *et al.*, 2021). Although there are these suspicions, the world happens to agree that there should be a global convergence on public sector accounting, but does not have a common stand point on the legitimacy of IPSAS in their jurisdictions due to the various traditions and cultural history (Caruana *et al.*, 2019; Jorge *et al.*, 2019). The study then aims to only investigate the implementation of IPSAS in Zimbabwe, based on the impact of lack of cross-directorships, which has too little prior study.

III. Research Methodology

Research methodology, as attested by Kapur (2018) is a system of enquiry which moves from the basic suspicions to research designs and data collection; coming full circle in the improvement of legitimate thinking that consolidates contemporary judgments with the settled by beforehand techniques for thoroughly considered basic stages. Martelli and Greener (2018) further alludes to the fact that research methodology was more about attitude to and understanding of research and the strategy or approach chosen to answer research questions.

3.1 Ministry of Local Government and Public Works in Zimbabwe as Case Study

The case study was used to designate and elucidate the IPSAS implementation process in a developing economy (Zimbabwe) and inquiring into its convergence and divergence with international practice (Rashid *et al.*, 2019). The Ministry of Local Government and Public Works as a case study, endorsed theorization through using triangulation of a range of data collection techniques including document analysis, questionnaires and group discussions. The setting where all key compilers of financial reports were all grouped under one roof presented an opportunity to cross pollinate the ideas which they had put on the questionnaire.

Zimbabwe, like South Africa, had a history of a strong accounting professional set up inherited from the British. However, it suffered significant setbacks during the period 1998 – 2008, when the economy went through a major downturn and chronic hyperinflation, which impacted negatively causing accounting professionals to leave the country for greener pastures (Ndamba & Matamande, 2016). Though the economy recovered later, the financial reporting infrastructure still required strengthening to support economic growth. The Ministry was chosen because it was one of the pilots in the implementation of Programme Based Budgeting in 2014 and had the impetus to pilot these reforms as well. The ministry provides oversight to Local Authority, Civil Protection, traditional leadership and state lands for habitation.

3.2 Research Approach

The study opted for a quantitative research approach and used it as an exploration procedure of indulgence based on discrete methodological conducts of inquiry to search for societal opinions. The approach assisted in data collection from respondents in their natural environment and subjective to the respondents' view of the world around them. The study noted, as previously opined by Ganann (2010) that peculiarities amongst capture and orientation, and between phronesis and philosophy, are frequently omitted in methodological conversation around case studies. These distinct vibrant bids a trail for the healthier department of the case study (Lub, 2015). To avoid omission or commission, we performed field observations of preparers of financial statements working on the 2021 IPSAS compliant financial statements as a group for Vote 13, including operating with data from text examination, interviews, questionnaire and workshop discussions. This was an embedded exploration strategy where meticulous bracketing and composite sequence analysis of provincial drafts submissions was undertaken. It pronounced a rigorous, methodical inquiry of a solitary unit (Ministry of Local Government & Public Works) that communally brought all its relevant actor in IPSAS implementation to consolidate its first IPSAS compliant set of reports and additionally brought a scrutiny on in-depth data concerning numerous variables. Besides amplifications and computations, this case study additionally

and unconsciously brought out the makeup of chronicles for the defense of its progressions, inferences and for not as much of apologetic posture in its practice. A look at this framework divulged a number of conducts in which the valency of this case study was built on.

3.3 Research Population

When talking of a population, we speak of an entire collection of individuals, occasions, or effects of curiosity for which the scholar desires to brand inferences (Garbutt *et al.*, 2017).

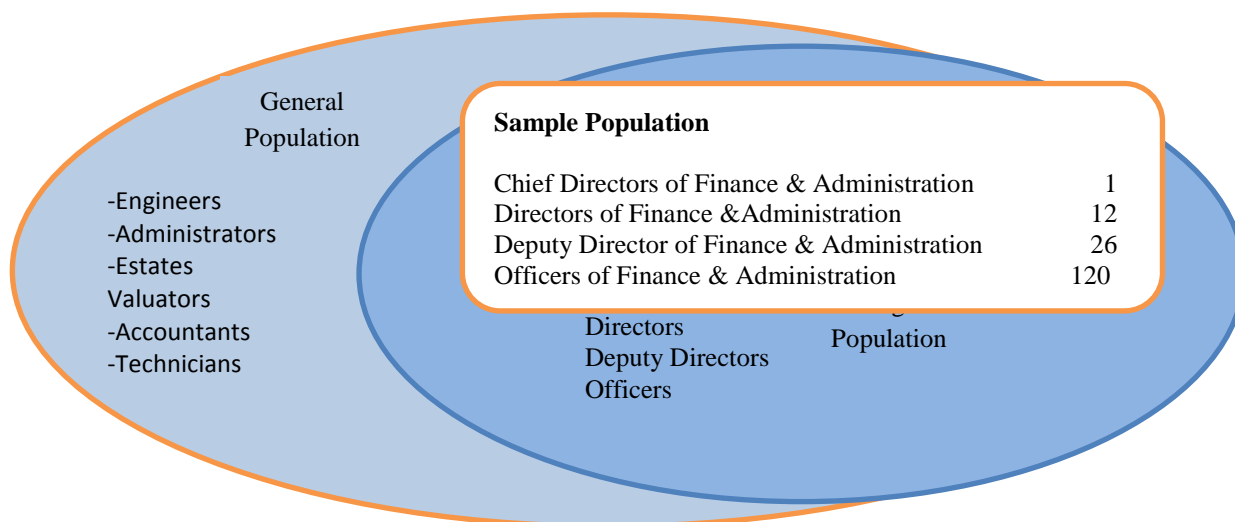


Figure 2. Research Population **Source:** Author

The populaces of the study are employees (agents) in the Ministry of Local Government and Public Works drawn from Head Office and the ten Provinces of Zimbabwe as shown in figure 2.

3.4 Sampling Procedures

The decision to select the sample is based on information rich respondents across the employment spectrum of the case study, as shown in figure 2, drawn from a finite universe of accounting practitioners in the ministry. According to Ames *et al.*, (2019) the sampling list should be comprehensive, correct, reliable and appropriately representative of the population, and the respondents should be part of the specific parameters of persons characteristically in a position to meaningfully answer the research questions. The approach, thus leads to adopting a sampling design that would yield the best outcome in the presence of financial and time constraints with a smaller sampling error by seeking individuals who were practitioners and attended these workshops. Theoretically the model covers 53 people individually and/or group discussions who are supposed to meet the demands of the topic under study (Huy & Phuc, 2020). As a narrow research, characteristically it was styled to allow access to respondents who have attained a profound understanding of the phenomenon that was being observed (Dalglish *et al.*, 2020) and that led to the purposive sampling technique being preferred.

3.4.1 Purposive Sampling

The sampling method requires scholars to be familiar with the aim of the study so that the choice of eligible participants is led by a proper approach (Noyes *et al.*, 2018), as a result specific subset of people who participated fitted a certain profile (shown in figure 2), whose characteristics were desirable. It must be noted that purposive sampling required information about the participants prior to recruitment (Fraser & Sheehy, 2020; Kettle & Schnetzler, 2019). The purpose of the sampling approach was to obtain information-rich data that had depth, insight and concepts, chosen from information-rich informants. Key informants were persons who were for the most part familiar with the area under study.

3.4.2 Sample Size

In this purposive sampling, the number of participants sampled were chosen based on their ability to provide information rich responses because of their involvement in collecting and processing financial data at their various stations (Singpurwalla, 2019). The number thus was limited by the employment designation of an individual to meet the criteria of being a financial data collector and preparer of financial returns to a higher authority. The reason was that the study focused mainly on issues of a technical nature, hence required technical know-how, and information was gathered until the study felt that a point of saturation had been reached.

3.5 Data Collection

Three methods of data collection were used to acquire an in-depth understanding of how practitioners' routine manipulated material (Fraser & Sheehy, 2020). The data collection methods used were group discussion, questionnaire and analysis of financial reports including re-performance of procedures in the computation of balances (Schoonenboom & Johnson, 2017). That was an attempt to draw the best quality from both primary and secondary data sources, with emphasis being drawn to authority, perceived attitudes, experience in the accounting profession or related fields, education and roles performed in the economic regulation frameworks.

3.12 Data Collection Instruments

The combination of multiple sources of data collection in a case study is best understood if body language of the respondents can be observed as a tactic to enhance thoroughness, scope, intricacy, fullness and profundity to the respondents' opinions (Rashid *et al.*, 2019). Observations yielded further data on how the participants actualized the process of adapting their reports to IPSAS and citing supporting events for their opinions for example explaining their experiences on the subject matter. Transcribing verbatim from comments made during the discussions assisted in protecting against bias and provided a point of reference and playback (Mutiganda & Järvinen, 2021). When listening to participants' views notes that were taken, assisted to link body language observed to the opinions being propagated enabled the assignment of emotions to the speech (Gill *et al.*, 2019). The study thus captured fieldwork description, actions, conversations, organizational or community processes or any other aspect of observable human experience collected at the workshops and other relevant interactions thereafter.

3.15 Data Presentation

Data was presented in tables and narratives also helps to understand the study and is an important way to communicate ideas to an audience. The use of inherent grouping of characteristics in describing the various opinions based on how people divide up purviews of norms and culture and how the pieces of domain are connected considering that the respondents were under some pressure to complete the adaptation of the 2021 financial statements to IPSAS considered (Sekaran *et al.*, 2018). The results of the findings are presented in the following discussion.

IV. Presentation and Analysis of Data

The presentation and analysis of data was mainly based on the questionnaires returned from the last workshop held in Masvingo over three days from 6 to 8 July 2022. The workshop was meant to consolidate financial reports at provincial and Head Office level for the ministry's vote 13. Also, carried out was an intensive analysis of public sector accounting statutory provisions, IPSAS and audit reports on the Ministry by the Auditor-General's office and its agents. However, more focus is given to how the participants articulated the standards and ability to recognise and measure the ledger lines in the reports. The purpose of the study was to identify factors contributing towards the process of implementing IPSAS in the ministry as a pilot project and the reaction of the implementers to external coercive forces.

4.1 The Objectives of the Study

The study set out to investigate the IPSAS adoption and implementation process in Zimbabwe: Case study of Ministry of Local Government and Public Works as a pilot; and identify the challenges and readiness of the ministry in that endeavour. The study retained its focus on exploring whether, and how, administrative accountability might stabilise when its agents are antagonized by cumbersome reforms in reporting requirements such as implementation of International Public Sector Accounting Standards [IPSAS], rules and simplicity procedures.

4.2 Demographic Data Analysis.

The attendance at the workshop in Masvingo is shown below together with their gender. Thirty percent of the attendants were women (30%) and 70% were man. The country's gender policy advocates for a 50% gender disparity. 75% of the Directors in attendance were man with women accounting for 25% in that category.

Designation	Number in Ministry	In Attendance			Questionnaire Returned	Returns by Gender	
		M	F	Total		M	F
Chief Directors	1	1	-	1	0	-	-
Directors	12	4	3	7	6	3	3
Deputy Directors	26	2	1	3	2	1	1
Officers	120	31	11	42	28	12	8
TOTAL	179	38	15	53	42	16	12

Table 1. Demographic Data

Of the three Deputy Directors in attendance one is female. Forty-two of the Officers in attendance, 26% are female. The above analysis may mean that the ministry is yet to achieve the national gender policy, or there are few females who are pursuing a career in accounting and finance. Of the 53% attendees completed the questionnaire. The response rate was satisfactory to consider their opinion to be representative of the position of the IPSAS implementation in the ministry. The gender disparity robbed the team of adequate feminist perspective of the whole exercise.

Designation	Directors	Deputy Director	Officers	Total
Less than 5 years	6	2	8	16
5-10 years	0		20	20
Above 10 years	1	1	14	14
Total	7	3	42	52

Table 2; Time in Post

The time in post of officers in the ministry who attended the workshop showed that 37% had less than 5 years, 38% had been in the ministry for 5 years to 10 years and 39% had more than 10 years of service with the ministry. 100% of the directors, 67% of Deputy Director and 19% of Officers joined the ministry less than five years ago. On the other hand, sixty-four percent (64%) of those in attendance had more than five years of service in the ministry. The analysis shows that those in attendance had enough knowledge about the ministry and were well knowledgeable on its culture and norms. In other words, the people drawn from the various provinces were very familiar with their books of accounts and records, as such the ministry would not have any challenges to trek assets and financial records even through oral tradition.

4.3 Qualifications

The analysis of the qualifications of those who attended the workshop assists to give the level of education in those who are charged with the preparation of financial reports for the ministry and their knowledge and professional standing with regards to IPSAS implementation. Only two have SAAA qualifications and the other three have professional qualifications with other Professional Accounting Bodies. Of those, only one with SAAA qualification studied public Sector Accounting subjects in the early 1990.

	Directors	Deputy Directors	Officers	Total
No Qualifications	-	-	2	2
Certificates	-	-	6	6
Diplomas	-	1	6	6
Degrees	-	-	3	3
Post Graduates	5	1	2	7
Professional Qualification	-	-	5	5
PAAB Registered	-	-	-	-
IPSAS Qualifications	2	1	4	7
Total	7	3	28	38

Table 3: Respondents Qualifications

Five of the Directors in attendance had post graduate qualifications, two had IPSAS qualification, none had professional qualifications and none were registered as public accountants with PAAB. One of the Deputy Director had a Diploma and the other one had a post-graduation qualification, and also one had a IPSAS qualification. Two of the Officers did not have any qualifications because they were interns. Of that group six Officers had certificates, six have diplomas, three with degrees, two had post graduate qualifications, five have professional qualifications and four are IPSAS qualified.

The professional qualification status of the people charged with the preparation of financial statements is thin in terms of understanding IPSAS with only seven having certificates in the standards. The fact that the whole ministry does not have a registered public accountant, may mean that the level of professional ethics might be at its lowest. The absence of Public Sector Professionals might cause challenges in the IPSAS implementation. It is recommended that the ministry seriously considers having every member in their accounts departments to have IPSAS Certificates. Since, the course would be beyond individual financial capability, the government must pay for them to acquire this certificate if the country is to be able to meet the set target. To promote, acquisition of professional public sector accounting qualifications for all personnel in its employment, the Public Service Commission, must create an incentive for those who wish to be public sector accountants by offering funding. To improve the incentive, those who would not have succeeded in their examinations would have the money paid on their behalf recovered from their salaries..

4.5 Analysis of Knowledge of Accounting Standards and Accounting Basis

The knowledge of the accounting basis and standards being used in the ministry will be essential in the process of Implementating IPSAS. The employees should understand the current scenario so that they can be assisted to move forward with the process.

	Director	Deputy Director	Officials	Total
IFRS Only			2	2
IPSAS Only			1	1
GRAP Only				
Government Regulation	5	1	10	16
Cocktail of Above			2	2
Total	5	1	15	21

Table 4: Accounting Standards

Five of the Directors say the ministry is using government regulations, while one Deputy Director is of the same opinion and ten officers. Two thought that the ministry was using IFRS only, one said IPSAS only and two more felt a cocktail of standards were being used. These perceptions showed that the ministry never had a position on the standards it was using in accounting for the resources appropriated to it. If the position was not clear, it means that government was not in a position to consolidate the financial statements due to the different treatments which are being used by various provinces.

4.6 Accounting Basis Being Used in the Ministry

Only sixteen attendants were aware that government was using cash basis of accounting. Six thought that the ministry was using accrual accounting basis and one said did not know. The sixteen responses show as well that there was no ministerial position on what is expected of those charged with the responsibility to produce IPSAS compliant financial reports.

	Director	Deputy Director	Officers	Total
Cash Basis	4	2	10	16
Modified Cash Basis	-	-	-	-
Accrual Accounting Basis	1	-	5	6
Modified Accounting Basis				
Do not Know	-	-	1	1
Total	5	2	16	23

Table 5: Accounting Basis

The consoling factor is that at least all the Directors who responded showed that they have been sensitized on this issue. The ministry thus, should make sure that these Director are capacitated with professional qualification in public sector accounting.

4.7 General Understanding and Participation in IPSAS Sensitization

This part was meant to find out the level of understanding of IPSAS. Six of the attendants did not know the difference between IPSAS and IFRS and of these three were Deputy Directors.

		YES	NO
7	Do you know the deference between IPSAS & IFRS	22	6
8	In the last two years , were you involved in preparing financial Returns	16	9
9	In the last two year were you supervising the preparation of financial returns	15	12
10	Are you aware that IPSAS are legally the official reporting standards	34	3
11	Do you know about PIT	6	10
12	Do you know that the Ministry is Piloting the Implementation of IPSAS?	26	-
13	Is it the first time for your to attend IPSAS workshop	5	19
14	Is it your second time to attend IPSAS workshop	13	12
15	Is it your third time to attend IPSAS workshop	4	20
16	Have you attended four or more IPSAS workshop	2	16
17	Do you know that Zimbabwe introduced a new Chart of Accounts	13	9
18	Do you understand the Chart of Accounts	11	9

Table 6; Multiple Responses

Nine of the fifty-three attendants are preparing financial returns for the first time. Also, there is a very high number of people who have attended sensitization workshops on IPSAS, however, more than half the attendants (27) are not aware that the ministry is in the process of implementation of IPSAS. This was worsened by the fact that only thirteen were aware that Zimbabwe introduced a new chart of accounts in 2019, and

only eleven understood it. Only Directors and one Deputy Directors were aware of the new chart of accounts and also the same number of Directors and no Deputy Director really understood the chart at all. The above, prove why ledger line were misplaced in the draft provincial departmental accounts. People were failing to properly define revenues and expenditure lines and they face difficulties of placing them correctly. The financial Advisory Unit had to come in and assist to classify and map revenue and expenditures line into their appropriate categories.

It has been observed that the majority of attendants have never prepared a set of General Purpose Financial Reports. They had been use to prepared cash based returns and because of that a lot of data might have escaped capture and the understanding of public sector accrual accounting was nearly none existent. The ministry requires to roll out a massive sensitization drive not only to accounting practitioners but to the rest of the employees in provinces and at Head Office, in preparation for the year 2022, reporting. There were serious errors in capturing uses of goods and services, treatment of revenue in areas where the ministry was a collection agent or when funds were being channeled through the ministry. This was caused by the failure to identify the point at which revenue was to be recognised and the measurement criterion.

4.8 What are your views with regards to these reporting workshops conducted by the ministry

A thematic analysis to the responses by 24 people who answered the above questions centre around the following;

- a. Four people, that is, 17% felt that they need technical guidance to be provided regularly and before workshops are conducted. They aged the ministry to look for experienced consultants to provide hand holding during these workshops.
- b. Fifteen (63%) were of the opinion that such workshops were important, useful and value adding to both the ministry and the country.
- c. Five (21%) thought that the workshops were informative, enlightening and effective in achieving the required outcomes. They also felt that, if the ministry employed some motivational tools that would incentivize the participants, citing this workshop where people had to work till midnight. These also felt that the organisation of the workshops need to improved.

4.9 In your view do tertiary Institutions and other colleges provide adequate public sector accounting training/education that incorporates IPSASs

- a. Six out of the nineteen (30%) who answered the above question had an outright no. However, they commented that since government had adopted IPSAS these institutions should run IPSAS courses/programmes.
- b. Another Seven (35%) simple said they were not aware or not sure if such education was being provided for in tertiary institutions in Zimbabwe.
- c. The last seven (35%) opined that training was being provided. They noted that the lecturers lacked both in-depth and practical knowledge on IPSAS.

4.10 What challenges are you facing in adopting IPSAS in preparing reports

- a. Two of the respondents (6%) to this question felt that bring about professional reporting in government that would be internationally recognised was a challenge.
- b. Ten (33%) cited the lack of clear guidelines and lack of in-depth knowledge on IPSAS coupled with inadequate training and exposure as the challenges they were facing.
- c. the lack of knowledge of the new chart of accounts was identified by eleven of the respondents that 37%.
- d. Another five respondents (17%) cited lack of cooperation from other departments and Accountants not taking the adoption process seriously, resulted in inadequate information being provided and that led to poor revaluation of assets.
- e. 3% complained of the timeframe for the workshop being too short and that affected their ability to compile proper records for reporting.
- f. 17% complained of technological deficiencies in both equipment and human skills. They cited the requirement of computers that are capable and compactible with and able to handle the current requirements. They also thought the Public Finance Management System (PFMS) should be customized to adopt IPSAS framework, instead of having off-system books. They said it should also be able to accommodate funds accounting.

4.11 Do you know what caused the changes in the reporting framework

A total of 18 responded to the above question meaning that only 42% of the returned questionnaires received responses to the question. Of those 18 respondents: -

- a. 5% thought the environmental changes brought about the reforms in the reporting framework;

- b. 17% just said yes;
- c. 28% just said no;
- d. 22% cited the need to converge with international best practice;
- e. Another 17% cited the need to comply with IPSAS;
- f. 11% thought it was driven by the need to adopt the accrual concept.

4.12 What is your opinion of the new changes in reporting in the ministry

Of the 42 respondents 19 answered the question. Of those 19: -

- a. 5% were not sure;
- b. 10% thought it brought more work load;
- c. Another 10% felt that it brought in a practical system that will align government business conduct in line with private sector practices;
- d. The third 10% felt it was informative for decision making;
- e. 36% believed that it was perfect and ideal for future progress in the ministry;
- f. 37% assumed that the changes made them keep track of assets, revenue and expenditure, thereby improving the production of accurate financial statements timeously.

4.13 Are you comfortable with the approach taken by the ministry to implement the changes

The question attracted 25 responses and of those answers: -

- a. 4% said they were indifferent;
- b. 8% were still assessing;
- c. 12% were not comfortable because they had not been trained. They felt that if people had been trained better results could have been achieved.
- d. 76% were comfortable with the approach, however, the training should incorporate personnel that work hand in hand with accounting personnel. They further highlighted the need to provide adequate tools for trade and the problem was that they did not get enough time to fully appreciate the IPSAS before they were required to produce financial reports.

4.14 Whom do you think should also be involved in the implementation process

The question attracted 18 respondents and of those: -

- a. 78% thought that all Accounting Officers, including all stakeholders from relevant departments and their line managers should be included in the process. The following departments were cited, Financial Advisory Unit, Human Resources, Accounts Departments, Administration Departments, Procurement Management Unit and Internal Auditors.
- b. 11% felt that Ministry of Finance and Economic Development personnel and IPSAS Consultants should be involved so that they could clarify sticky issues or border line issues.
- c. The other 11% added humor to the research by citing laptops and internet connectivity to be involved in the process.

4.15 What do you think must be improved in the current approach

Twenty people answered the above question and of those: -

- a. 70% thought that more training must be conducted by the rightfully qualified personnel, coupled with adequate motivation of staff.
- b. The 10% felt that automation of the training and preparation of financial statements processes was of paramount importance.
- c. 5% was of the opinion that IPSAS certification of accountants would improve the process;
- d. another 5% held that it would improve the process if an alternative accounting package like Pastel was used for the preparation of financial statements while PFMS was being customized.
- e. the other 5% thought that the trainings be decentralized;
- f. the last 5% complained that the process was sudden and the timeframe they were given to prepare the financial statement was too short also given at short notice.

V. Conclusions and Recommendations

Cultivating governance in a country is a dynamic apparatus to warranty harmony, increase economic growth, maximise governmental efficiency, safeguard social inclusion and conservational sustainability. The implementation of IPSAS may tell the Zimbabwean story, on how it moved from old spending habits and embraced rational and humane spending values as enshrined in its constitution.

The bold step taken by the country to implement IPSAS was a sign that it braced itself face challenges to implement equity and fairness within and without its boundaries in line with globalisation. What has been

done by the Ministry of Local Government was critically analysed, to understand the implementation plan and the state of the public sector accounting infrastructure and the recommendations are steered by the literature review and the internationally acclaimed accounting standards implementation due process.

The research findings and analysis made thereof, were guided by the conceptual framework and the methodology used to collect or present, discuss and provide a critical standpoint. The conceptual framework and model is as a result of propositions advanced to explain the alignment of theory and practical structures to the implementation process. The underlying supposition of the conceptual framework and model was that the IPSAS implementation plan has a huge impact on the performance of the general government, ownership of the resultant financial statements by its agents and creation of confidence in the executives. The classical approach further proposes that economic performance outcomes are influenced by significant accountability obtainable through production of sustainability reports emanating from the use of public sector accounting standards that are convergent to best practices. The main involvement is the pioneering enquiry of the associations to be developed in Zimbabwe's public sector accounting standards and the adoption process.

5.1 Recommendations on Expectations from IPSAS Implementation in the 2021 Financial Statements

It should be a general expectation that the quality of accounting information would be lower before the adoption of IPSAS than after their adoption, to show that there is a higher association between accounting information and performance over periods due to the confidence it attracts from stakeholders (Kouki, 2018). The information was expected to be the backbone of the investors' confidence in financial reports emanates from the reliability of the accounting standard basis used in its compilation; drawing attention to the jurisdiction from which such information originates leading to the trust from the users of the financial statements, for decision making (Khanagha *et al.*, 2020). However, to this point the ministry was not in a position to be able to satisfy that expectation because of: -

a. The ministry does not have an IPSAS implementation plan that spells out a road map on what should be achieved and the timeframe or if it is there it has not been communicated to the provinces who are supposed to produce reports to be consolidated at Head Office.

b. The preparation of the financial statements had been rushed using people who had thin knowledge of IPSAS and had not been exposed to the preparation of general purpose financial statements. According to the provinces they were asked to record all movable assets in February 2022, and little did they know that the exercise was meant to prepare them to compile IPSAS compliant reports. On 23 June 2022, they were issued with templates which they were asked to complete without adequate sensitization. The templates were then brought to Masvingo for consolidation.

It is recommended that the ministry come up with a detailed work plan with specific targets to be achieved. The plan must also elaborate on the expectation to be achieved by the different players in the adoption process including personnel aptitudes anticipated.

5.2 Recommendations on Personnel Capacity Building

It has been brought to light that ministry does not have registered public accountants in its employment. The five who have professional qualifications are not public sector professionals, and the level of IPSAS appreciation was embarrassingly low, though the expectation to produce IPSAS compliant financial statement for the year 2021 could not be shelved. The truth of the matter was that the year 2021 statements having been prepared by a group of people with that appreciation of IPSAS gap are far from being a fair representation of the ministry's financial position. The take home from the preparation of the 2021 financial statement was that it revealed the ministry's gap in terms of personnel aptitudes and their vulnerability to professional standing by producing a report in which themselves considered to be a compromise.

The ministry employees are not to blame for their honest incompetences, as the national project implementation team, did not take stock of the skills set in their pilots. It is therefore, advised that the ministry request from Treasury a separate war-chest for the capacitation of its employees if it is expected to meet the 2026, full compliancy deadline. There should be an affirmative and deliberate action to see to it that all the employees in accounts department at all levels of the ministry have IPSAS certification by end of year. Those who would have failed to achieve that fit may be redeployed to other none-accounting departments like administration. All Director and Deputy Director (Chief Accountants) must be enrolled to undertake public sector accounting professional qualifications by the end of 2023; and those who would have failed to achieve that objective may be redeployed to none pilot ministries. An agreement, with both Public Service Commission and Treasury must be reached with regards to these recommendations.

5.3 Recommendation on Internal Training and Monitoring

For any plan to be successful, it needs and properly equipped implementation team. The ministry after coming up with its own IPSAS implementation programme, should identify champions and constitute them into a Ministry IPSAS Project Implementation Team [MIPIT]. The team should exclude those members who are seconded to the National Project Implementation Team [PIT], so that they can provide oversight. The MIPIT members must be forced to be IPSAS certificated as a matter of urgency and start to undertake professional studies in 2023, and should have attained professional status by the end of that year and be registered with PAAB within six months after qualification.

5.4 Conclusion

This article intended to appreciate IPSA implementation process in Zimbabwe and the soundness of public sector accounting and reporting practices whether they have progressed amply to answer to communal demands in their vision to join the global village. It looked at the world's demand for increased corporate responsibility and accountability of nation states and the drive towards convergence of public sector accounting standards within the Zimbabwean context. It continued to examine accounting and financial reporting phenomenon as a response to societal and political expectation to account to the broader citizenry and other stakeholders.

It had also been noted that the ministry should guard against the phenomenon of conduct of governments in developing economies of operating a general framework of the principles of fund accounting that has a problem when it comes to the absolute application of the principles of financial reporting (AlcaideMuñoz *et al.*, 2017; Cuadrado-Ballesteros & Bisogno, 2020). In these economies the size of government budgets and contribution of public expenditure to Gross Domestic Product was enormous, hence the need for the use of accounting information control mechanisms to effectively report on economic performances and corporate governance; in an endeavor to give a national account (AlcaideMuñoz *et al.*, 2017; GFSM, 2014). With the globalization drive at full throttle, there was a thin line between private sector and public sector accounting when looking at the concepts and techniques that were being envisaged. The emerging need and use of information technologies by both sectors made the implementation of IPSAS necessary in the world in general and pertinent in developing economies. This article contributed to body framework on IPSAS implementation challenges and the developments to date on the implementation progress in the Ministry as a mirror of the Zimbabwean scenario.

Finally, it emerged that the new public management and integrated Government Financial Statistics [GFS] and International Public Sector Accounting Standards [IPSAS] knowledge was very thin in the ministry. Further, questions on whether IPSAS implementation was environmentally friendly to accountability mechanism introduced for the benefit of stakeholders, or whether it was simply yet another strategic tool that will fail like previous reforms.

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