



**IS ACCOUNTING FOR ACCOUNTABILITY EMBEDDED
IN THE IMPLEMENTATION OF INTERNATIONAL
PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS)
IN LOCAL AUTHORITIES IN ZIMBABWE?**

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Abstract

The article intended to probe whether and how accounting and accountability interface in sustainable implementation of IPSAS in Local Authorities in Zimbabwe, and its contribution to stabilising corporate governance when confronted with strenuous reporting demands from central government, financiers and stakeholders. The study employed ethnography because it is an entrenched examination where careful linking of complex categorized analysis of external socio-cultural pressures, comments from stakeholders and compliancy with statutory requirements have been looked at. It was established that accounting and accountability are powerful conduits for strategic implementation of IPSAS on which successful sustainability plans and implementation process requires embedment. The article shows the bundling of process, organisational communication, power disparity and dominance, all of which have either individually or collectively stifled the progress of implementation of public sector accounting reforms in Local Authorities in Zimbabwe. Pro-innovation biases, informal interpersonal

networks resulted in resistance, internal conflicts and unintended consequences, including fabrication of results with no evidence of yielding better results for council governance and accountability. It is recommended that a robust socio-political assurance from management is a prerequisite to decisively embed accounting and accountability for sustainable adoption of IPSAS. The need for moral codes, ideals and rules to get broader official acceptance and institutionalisation of accountability needs to be centrally positioned within council. Specific accounting, accountability and sustainability concepts incorporation into the implementation strategy and funding framework make councils more accountable for spending choices to the wider society, hence creating confidence and harmony.

Keywords: Accounting, Accountability, Adoption, IPSAS, Local Authorities, Zimbabwe

INTRODUCTION

The World Bank long claimed that the accounting practices in developing economies put together on a cash basis were not adequate to improve governance and arouse economic development. As such, accrual accounting was branded as the best accounting practice because of its adoption by western countries and was seen to transmit a number of benefits stretching from cultivating fiscal transparency to sustainability of government actions (Adhikari *et al.*, 2018). However, the said benefits are overstated and remain unverified throughout the world.

Though, the Southern Africa Development Community [SADC] joined the world in adopting accrual accounting, its financial management systems deteriorated with serious implications for accountability and transparency (Barata & Thurston, 1999). Evidence includes state capture cases before the courts, corruption allegations litigated and theft of government asset gone unchecked. The scourge, as reported by the Supreme Audit Institutions [SAI] in the region, was a result of lack of a relationship between internal regulations and the complete and accurate recording of decisions and actions (David, 2017). The above observations motivate the necessity to ensure accountability of accounting stakeholders to get reliable and relevant accounting information since accounting standards alone would not be able to eradicate crises or bring out the required accounting outcomes. Thus, the solicitation of IPSAS targets to advance accountability and reinforce transparency of financial activities, is an endeavor to improve decision-making by providing trustworthy information about assets, liabilities and expenses (Schmidhuber & Hofmann, 2022). That, was part of the reason countries then adopted or aligned traditional cash-based accounting systems with accrual-based accounting.

In Zimbabwe, the adoption of IPSAS was driven by the country's desire to have an accounting framework capable to support Result Based Management [RBM] and Results Based Budgeting [RBB] systems. The reporting in existence was deficient of full disclosure of assets, liabilities and expenses meaning they did not show a true and fair view of financial performance and position of the whole of government including Local Authorities (Finance, 2019). These challenges cause the raising of questions on proper accountability and transparency and whether the country's public sector accounting systems lead to international credibility.

In response to the world's convergence drive, Zimbabwe like its regional colleagues, adopted IPSAS as a means to stop the bleeding of national resources by unscrupulous agents taking advantage of the cash accounting basis that was in use (Dhliwayo *et al.*, 2018). The convergence of accounting standards and practice in the general government, like in developed economies was expected to result in more informed decision-making (Polzer *et al.*, 2022). The irresistible changes in external structures and pressure from the Bretton-Wood Institutions, forced the country to take a bold decision to address its dilapidated accounting infrastructure, by setting in motion a project to implement IPSAS by 2026. Treasury, set out sector takeoff positions with Rural Local Authorities expected to have implement the adoption from 2018 to 2023 and Urban Local Authorities given a target to start in 2018 and complete by 2022 (Finance, 2019; Marufu *et al.*, 2022).

It would have been crucial to review accounting procedures, computerize accounting systems, upgrade accounting expertise and devolve the accounting purpose for the enhancement of standards of accounting and accountability. The availability of dependable documented data through structured, protected but easily accessible means is an indispensable foundation underpinning accountability procedures that safeguard transparency or permit for the application of good corporate governance in public entities (Muhasebe & Yönetimsel, 2020). However, accounting for accountability depends on the environment where all stakeholders are not prevented from being accountable or fail to uphold ethical conduct in society.

Statement of the Problem

Governments, including Local Authorities are facing increasing substantial pressure from stakeholders to deliver services and to show long-term plans to manage the challenges ahead (Pwc, 2020). The socio-economic environment then influenced the Government of Zimbabwe to adopt IPSAS. It is acceptable that the introduction of IPSAS brings with it improved transparency and accountability. However, councillors seem not to care that their success or failure in office would be judged by the delivery of basic service, like potable water supply, sewerage and refuse collection. The lack of care caused deterioration in governance and was

worsened by management failure to see the connection between breakdown or collapse of the record system and the huge miscarriage of financial management. There was a fundamental twist in which non-existence of documented proof of financial events was the basic reason for poor accounting and audit opinions (Auditor-General, 2021). Incomplete or inaccurate records meant that Local Authorities were not reporting a true and fair picture of their financial status meaning, financial statements were materially misstated. Zimbabwe, having observed that, the above was a commonality of the general government, then adopted IPSAS as a means to address the crevice, with Urban Local Authorities expected to have achieved full compliance by the end of 2022 and Rural Local Authorities having a target of 2023 (Finance, 2019). However, it is not known whether accounting for accountability was embedded in the adoption and implementation process as both councillors and management seemed indifferent to the reforms. Therefore, this article attempts to provide a rich, authoritative account in a social setting rooted to convince that the observations and interpretations are representative of reality on the ground.

CONCEPTUAL ORIENTATION

Literature review is carried out to set the current thinking on theoretical and empirical themes of accounting and accountability being embedded in the adoption and implementation of IPSAS from the onset is relevant to this article. Governments at all levels are driven by civil servant (agents) who are railed into action by socio-institutional pressures (Dunleavy, 2018). In order to limit the negative effects of these pressures, standardisation gives the impression to advocate consistency, streamlining, decline of multiplicity and advancement of homogeneity and convergence of accounting treatments within the array and plurality of nations and public sector organisations (Polzer *et al.*, 2022). The plurality of public sector accounting standards is meant to make certain comparability of financial statements of earlier reporting episodes both in and out of entities, creating favourable state of affairs for debtors on the credit markets, as such governments are predictable to bring into line their accounting practices within the established international standards.

Alignment of Public Sector Accounting Standards with International Practice

The Constitution of Zimbabwe (2013) proclaims that all regulations, practices, societies and their conducts by way of respect to public finance management must be consistent with its provisions. Of note, the Public Finance Management Act [Chapter 22.19], the Public Debt Management Act [Chapter 22.21] and the Public Procurement and Disposal of Public Asset Act [Chapter 22.23] are the statutes that implement the provisions of the constitution of Zimbabwe. These are re-enforced by the Public Finance Management Regulations, 2019 (Statutory

Instrument (S.I.) 135 of 2019), Public Debt Regulations and the Procurement Regulations, 2018(S.I. 5 of 2018) as subsidiary legislations issued in terms of these statutes in order to provide for matters prescribed and accounting for accountability in the public sector accounting practice. To remove any ambiguity in terms of procedures and responsibility, the regulations are elaborated through Treasury Instructions, 2019 (S.I. 144 of 2019) and Procurement Guidelines issued in terms of Section 78 of the Public Finance Management Act [Chapter 22:19]. To concretise accounting for accountability in the legal sense, Accounting Officers of Government Departments and Public Entities may produce Accounting Procedure Manuals and Procurement Procedure Manuals customized to their operational environments without any room for deviations from the higher regulatory frameworks.

Zimbabwe, through section 44(2) of the Public Accountants and Auditors Act [Chapter 27:12] as amended by S.I. 41 of 2019 prescribed IPSAS as one of the international accounting standards adopted for use (PAAB, 2015). The standards applications are limited to the extent of any conflict with national promulgations on issues in conflict (Public Accountants and Auditors (Prescription of International Standards) Regulations, 2019. (S. I. 41 of 2019. [CAP. 27:12], 2019)), whereby the national position would prevail.

These provisions indirectly impose an obligation on ministries and public entities to ensure that financial and accounting records are adequately kept and managed in order to facilitate the audit function and the exercise of search and access rights by the Auditor General (*Public Finance Management Act [Chapter 22:19]*, 2009). However, Local Authorities' agencies do not appear to fully recognise the nexus between this obligation and good records management.

Public Sector Accounting

The counting and measuring of economic activities to calculate and value performance and financial position of an entities is what is being referred to as accounting in this article. Although, at the core of accounting is the distinctive practice of quantify activities, the narrative elements bring in the perspective of non-financial occurrences. Consequence of the latter profoundly infiltrates the entity and deliver animated knowledge for decision making (Vosselman, 2016). However, accounting and auditing standards take for granted that sufficient records are there, in good form, reachable and retrievable.

The roles, responsibilities and powers of accountability in Zimbabwe are hierarchically and constitutionally structured in a manner that allows for oversight of one level to the other. Parliament at the national level provides oversight to the Executive (The President and Cabinet), while Council does the same at the Local Authorities level. Treasury monitors all other

government departments and public entities with regards to public finance management, that is, they hold all Accounting Officers of public entities to account for all public revenues and assets under their control. The Accounting Officers, not necessarily required to be accounting professionals, in turn employ accounting expertise to assist them to account for accountability of the public resources at their disposal.

Accounting for Financial Reporting/Accountability

Accountability is defined in many ways, including being in charge or competence to be held responsible for certain actions, capable of clarifying or being said to account, inspected and being obligated to provide a justification or enlightenment (Ara, 2018). It is concerned with an individual's capacity and willingness to render an explanation or reason on the conduct or in process terms of socio-economic department (Vosselman, 2016). Individual accountability desires exposition of the reasons for engagement in certain activities and provide the normative grounds for their justification, sometimes applicable norms are chastised in discourse and narratives.

The process of accountability embroils revealing the application of power to the threat of consensus, it needs authority to be applied in a transparent fashion and the persons with this power must validate their deeds. Therein, accountability must be obliged to happen in two proportions for it to be operational through coercion enforcement and its capability to answer to the benefactors (Thapa & Resource, 2020). It brings in socio-economic management mechanism that creates 'governable persons' in entities, enabling the adoption of IPSAS, along with a structure of influential accountability framework long-drawn-out towards the core objectives of the country in general and public entity in particular. The individual should be held responsible for both financial and non-financial actions and records of which would form the basis for the application and implementation of public sector accountability, because such actions are influential for the portrayal of a true and fair performance and position of the public entity (Muhasebe & Yönetim, 2020). Accountability is embedded in the production of general purpose financial and sustainability reports that can be confirmed through a second opinion (Auditing).

On another level of talk, accounting and accountability are strong conductors for strategic implementation of organisational programs. They require implanting of financial accountability within the process. A real-world consequence ascends from a socio-political pledge from senior civil servants to resolutely entrench sustainability in the belief structures, principles and customs to acquire organisational recognition and institutionalisation. In that case, public sector accounting standards needs to be pre-positioned centrally in the entity's conduct to help facilitate the implementation of programmes (Harrison *et al.*, 2019). In that regard for the successful implementation of IPSAS in Local Authorities there is need for all stakeholders to be held

accountable for their mandates within the realm of their positions. Government must be held responsible for coming up with rules and regulations to be followed in the implementation of IPSAS. Local Authorities must have programmes put in place to sensitise all stakeholders, beneficiaries and all employees of their roles in the implementation process along with drawing by-laws, policies and procedures to achieve the required targets. The assignment of responsibilities to the various players would make the provision of relevant information rich data assist in the implementation of the IPSAS adoption process (Eugenio *et al.*, 2019).

Conceptual Framework

It is considered that for the sustainable implementation of IPSAS in Local Authorities in Zimbabwe, appropriate accounting instructions, protocols and structures can offer pertinent and dependable information fit for financial information users to create valuable economic resolutions. However, if accounting stakeholders do not perform their roles and obligations ethically, the implementation of IPSAS would yield a picture deficient of truthfulness and fairness. So this study focuses on establishing whether and how accounting of accountability is embedded in the implementation of IPSAS on the basis of responsibility of accounting stakeholders, agents and socio-institutional frameworks.

RESEARCH METHODOLOGY

As a Financial Advisor, the corresponding researcher spent substantial amount of time with the passive participants analyzing their financial documents, interacted with all levels of council including ratepayers' contacts and worked in complementary practices that were actionable without disrupting the socio-cultural tendencies of the participants. The research observed councils and council management crafting their budgets, draft by-laws, policies and procedures and the production of general purpose financial reports. The texts and discourses were a means to maintain control by the organisation and the research tracked the way this occurred in the production of budgets documents, strategic plans and statutory accounts for the period 2019 to 2021, through seemingly neutral observation of funding proposals, planning working papers and different reports including acquittal of grants to check for embedment of IPSAS adoption (Lako, 2018; Rogošić, 2021).

Research Approach

The study uses ethnography as an "engaging technique" of understanding to help explain the real-life enactments grounded on a distinct operational manner of analysis of exploration for collective sentiments. Ethnography inclines to yield a lesser amount of personal

approach than other research approaches (Sharma & Sarkar, 2019). The method is more of a closed arena surveillance primarily engrossed on specific municipal ethics, learning the socio-cultural occurrences and by adjudicating them centered on the researchers' social standards and comparing them to other groups for similar conducts (Naidoo, 2011; Sharma & Sarkar, 2019). We then collected interpretations of Directors of Financial/Treasurers-in-posts working on the IPSAS compliant financial statements and other stakeholders' sentiments on the financial management situations in various Local Authorities, as demanded by the national targets and the law, comprising working with data from manuscript analysis, dialogues and questionnaire guided interviews. This was an immersive and entrenched probe tactic were careful linking of complex categorized analysis of external audit reports, comments and compliancy with statutory requirements have been looked at. In the article parallels are drawn upon the agency and neo-institutional theoretical perspectives to assist in interpreting the findings.

Research Population

The use of ethnography as a convenient qualitative approach, was based on the difficulty to prior identify the participants, population sectors and stakeholders since it is a behavioral exploration of a system towards a reform. The identification and exploration of factors associated with the study problem was in order to understand and address them was immersive hence any other method could not answer the research question. The socio-cultural nature of the research question could only allow the identification of entrance point into the research sphere and interactions depended on the association of the participants to that point. Thus, the study population was linked to Directors of Finance/Treasurers and Internal Auditors employed by Local Authorities in Zimbabwe as data collection points. All the Local Authorities have a compliment of two hundred and seventy-six (276) such people in-post and these points were the access point of other stakeholders' embedment to accountability could be observed. Ethnography was, thus used to provide a rich, authoritative account of the social setting in which procedures were embedded in the process and to convince the reader that observations and interpretations are representative of reality.

Sample Size

The complexity of identification of the research population made it problematic to define the sample size. The immersive nature of the study hence warranted to observe and interpret whether and how accounting for the accountability of those stakeholders that came into contact with the researcher and bore contributions towards the findings of the study. The sample thus can only be purposively identified in terms of contacts in this closed field study.

Data Collection

Data collection was generally characterized by inductive inference and arbitrary sets of data presentation. Formal intellect was thus an abstract of conditions under which a system computable or otherwise can converge reliably to a true or empirically correct conclusion about the world on the basis of an ever increasing stream of evidence (Martelli & Greener, 2018.). The study collected data using interviews , group discussions and manuscripts in an attempt to draw the best quality using both primary and secondary data sources from respondents, with emphasis being drawn to authority, perceived attitudes, experience in the accounting for accountability and roles performed in the economic regulation frameworks in IPSAS implementation. The study thus captured fieldwork descriptions, actions, conversations, organizational or community processes or any other aspect of observable human experience collected at the workshops and other relevant interactions thereafter; propagated to enable the assignment of emotions to the speech (Gill *et al.*, 2019).

ANALYSIS

The presentation of selected narrations and comments from informants – quotes that lead to a reader to rapidly appreciate information gathered over a long time is what qualitative analysis is heavily dependent on. The systematic presentation of data assisted in making informative if and if only the researcher developed the ideas about what was going on, clearly elaborated those ideas and illustrated them with selected quotes from informants, otherwise data did not speak for itself (Burnard *et al.*, 2008; Martins *et al.*, 2018). The simple presentation of words in a language that somehow belong together brings out the commonality of minds of the informants and represents highly emotional experiences that assist to define themes and perspectives (Sekaran *et al.*, 2018). The study henceforth, presented data in the best manner suitable to derive meaning in line with the use of Nvivo data analysis software. The qualitative data was presented in words based on themes, content and discourse analysis.

The Objectives of the Study

The specific research objective of this study, bearing in mind the problem that had been identified, intended to investigate whether and how accounting for accountability had been embedded in the adoption and implementation of IPSAS by Local Authorities in Zimbabwe.

Transparency and Accountability in Public Financial Management

The use of Nvivo data analysis software produced word tree visualisation/scrutiny that resulted from text search queries from transcripts of data gathered from research participants'

extracts, that created a theme around transparency and accountability. This assisted to make explicit the 'how' of analysis and aids to illustrate the work involved in getting from transcript(s) to themes. They also provided guidance as useful as how to form the centre of themes that emerged from the discussions.

It emerged that key driver of the future of Zimbabwe's public sector are society's expectations and its definition of transparency identified in reports. The accounting profession in the country has been shaped and will continue to be shaped by the socio-economic, cultural and legal environment, especially by embracing public sector accounting standards and the new financial management and accountancy disciplines and practices (ACCA, 2017). The professional public accountants need to lead the way by creating an environment that provide greater transparency and accountability through more robust financial and management reports. The strategy for this would be putting in place a robust and above board public sector accounting standards setting or adoption process that meet the socio-cultural expectations. However, it has been observed by the study that the Local Government community does not have even a single public sector accounting professional in its employment and negligible number of people working in accounts department are IPSAS literate.

The respondents suggested and felt that Government should provide resources and training to capacitate the public institutions with adequate knowledge in public sector accounting and public sector financial management to enable them to participate meaningfully; to improving reliability and accountability in developing and setting their policies and procedures. Others opined that there was need to develop an inclusive process on accounting policies as to align accrual accounting in IPSAS to producing a standardized accounting system in Zimbabwe. On the other hand, some said there should be effective information dissemination channels which enable users to know the system and policies which are being adopted and implemented; specifically advocated that universities and other institutions of higher education should have a curriculum which supports public sector accounting in order to equip the accounting students with the knowledge of public accounting, since the sector was the single major employer of Accounting Professionals.

The above analysis was buttressed by an article in The Zimbabwe Herald Newspaper of the 22nd of January 2022 entitled, Zimbabwe: Zimbabwe to Achieve Enhanced Public Accounting System and some local commentaries that emphasised that the need for transparency and accountability was in the public interest. They went further to state that the public and other stakeholders hoped to see a situation where there is better accountability in Government finances in a similar way they looked at listed companies' performance and how much has been generated and utilised in a particular period within the confines of the expected

societal expectations. This wide ignorance on what is to be done by the generality of the stakeholders with regards to IPSAS implementation, was an indication that accounting for accountability was not embedded in the adoption process in the country in general and Local Authorities in particular. Some stakeholders especially, central government officials and political heavy weight across the political divide were preventing councils from being accountable or from upholding ethical conducts in their societies, through creating uncondusive operational environments.

Public Sector Stakeholders' Roles in IPSAS Implementation

According to Wang & Miraj (2018) and Aswar *et al.* (2021) the pressure of donors, national accounting bodies, audit reports and political institutions will impact on the effectiveness of accrual accounting application more than management change, regulatory matters and the culture of transparency. In other words, the desire to have transliterations and accountable managerial practices depends on human-related concerns and cultures.

The IPSAS implementation process or adoption agenda did not have a specific approach because Zimbabwe was mostly pushed by the desire to be seen to be doing something by the donor community and no or little role was played by other stakeholders' institutions and these were never part of the agenda formulation process. The donor community availed funds and consultants to capacitate the process of adoption of IPSASs, without following any internationally acclaimed due process. Therein, it has been observed the majority of people involved in contributing information required for IPSAS compliant financial reports are not aware of their role and responsibilities to provide enough data or the required data quantity and quality to make it easy for consolidation. For example, Traditional Leaders are not aware that they should provide proper statistics of their subjects and public infrastructure status to Rural Local Authorities, Parliamentarians do not provide information of assets they construct in their constituencies using Constituency Development Funds (CDF) provided by government, Administrative Officers do not have properly maintained asset registers and even those who work in accounting sections have not been sensitised to understand IPSAS. All these stakeholders seem not to be aware that the assets and information relating to their activities are supposed to be disclosed to Local Authorities for both capture and consolidation.

The myriad of challenges being faced by councils indicates that the will by the country to implement International Public Sector Accounting Standard [IPSAS] is lukewarm (Chigudu, 2020; Dandira *et al.*, 2020). The study also found out that councils did not have a process in which stakeholders participate in International Public Sector Accounting Standards implementation. Comments by a majority of respondents seem to suggest that those who set

the programme did not put in place any mechanism for accounting and accountability by all stakeholders in Local Authorities. The feeling by some respondents that the powers that be were ignorant of the requirements to have accounting best practice in public sector have been refuted by the promulgation of Statutory Instruments.

The Use of Accounting Standards in Local Authorities

An investigation and analysis by this study on the Use of Accounting Standards in Local Authorities using NVivo yielded the results showing the words accounting, standards, public, sector and Zimbabwe as key in the question and the font size of the words were interpreted to mean that the respondents were very attentive to the question in their responses. An all-inclusive inspection stream, on the philosophical content and relative link to evidentiary facts drawn from the themes espoused, was a critical element where the validity of inferences had to be discussed starved of support of values and based on transcription of verbatim. Content analysis has been a well-thought-out research practice that observes word-based data for patterns and structures to single out essential structures, cultivate classifications and aggregate them into distinguishable paradigms in order to grasp the text sense (Allsop *et al.*, 2021). The analysis clearly assisted to deduce that, currently public sector accounting entities used IPSAS and IFRS in reporting financial statements for government service in Zimbabwe when the content analysis tool was employed.

The participants actually went further to bring in the discussion on issues of IPSAS, IFRS, their uses in government and public service, financial reporting statements and the current circumstances. Analysing the word tree a few catchphrases may be extracted that bring out a point of convergence of their opinions with regards to their views towards the use of accounting standards in the Public Sector in Zimbabwe. Thus, an all-inclusive inspection stream of the combination of the sentiments imitatively drew extrapolations on the use of accounting standards with the pertinent deductions that internationally recognised auditing, accounting and reporting standards are adopted and adapted for use in Zimbabwe and Financial Executives may favour some standards because they propel their aggressive reporting requirements with guidance from treasury and stakeholders.

This finding shows that indeed the legal framework entrenched accounting for accountability in the IPSAS adoption process, through the legislative hierarchy order from the Constitution, to Acts of Parliament, regulations, policies and procedures. It gave the Accounting Officer of Local Authorities the chance to customize these to their environments through the creation of Accounting By-laws and various manuals that embody the IPSAS implementation

process in their value chains. However, this did not materialize due to their wisdom or lack of it based on the administrative terrain.

The Financial Management Capacity Risk

In the final analysis, the views with regard to the use of accounting standards in the Public Sector in Zimbabwe was summed up and elaborated by a consolidation of the financial assessment reports and external audit status of the Local Authorities visited over the three years of the study. The picture painted by the risk levels of each parameter assessed and extract of some key findings of the assessment reports showed a gloomy picture of public sector financial management in the third tier of government.

The observations made included HOD's and Business Development Unit and staff from the finance department lack understanding of the Budget process and the meaning of the Budget itself, and operations are not linked to it. They exhibited lack of the general understanding of general council business. Also, the Finance Department was failing to manage the Budget as it did not have the independence to execute it. Expenditure was linked to bank statements balances and dictated by the Town Clerk's and other influential persons' priorities. The councils were not jointly programmed and did not have standard operating procedures for all activities. This seems to promote a silo mentality. The Finance Departments were over staffed with people without appropriate expertise to execute their duties. Lack of induction of employees was glaring with a sizeable number not aware of council policies. With this status quo in Local Authorities, its glaring that accounting for accountability in Local Authorities in Zimbabwe was not embedded not only in the implementation of IPSAS but to all public financial management reforms.

It was crucially noted by the study that all Local Authorities were devoid of accounting procedures, computerize accounting systems, upgraded accounting expertise and devolved accounting purpose for the enhancement of standards of accounting and accountability. The availability of dependable documented data through structured, protected but easily accessible means is not in existence, hence there are no safeguards for transparency, causing limited good corporate governance.

RECOMMENDATIONS

The article summarises the research on the embedment of accounting for accountability in the IPSAS adoption and implementation process in Local Authorities in Zimbabwe which is based on an inquiry on its convergence and divergence with best practice with a critical analysis of the legal framework, transparency and accountability in public financial management, public

sector stakeholders' role in the implementation of IPSAS, the use of accounting standards in Local Authorities and the financial management capacity risk assessment and the state of the public sector accounting infrastructure in Local Authorities. The recommendations are steered by the conceptual orientation, the entrenchment of accounting for accountability within the legal framework, the research findings and analysis made thereof.

Transparency and Accountability

After realizing that accounting for accountability in Local Authorities was non-existent, the article proposes that all council Head of Departments should not just have performance contracts that are only recognised on paper; but should be embedded with sanctions for poor performances. Councils should have adequate by-laws, policies and standard operating procedures that guides their operations. The annual budgets must be strictly limited to the scope of these operational documents and anything not covered should not be approved. All government institutions operating in any Local Authority jurisdiction must make sure that their activities are taped from council's economic development plan, to improve coordination and elimination of duplicity. In other words, planning of service delivery in a Local Authority's jurisdiction must be immersive of all civil servants, public officials and development partners and defining how to account for accountability of every one of them for the achievement of Vision 2030.

Public Sector Stakeholders Roles and Responsibilities

Since IPSAS are regarded to be a conduit aimed to improve the quality of general purpose financial reports by public sector entities, leading to better informed assessments of the resource allocation decisions made by governments thereby increasing transparency and accountability (Jensen, 2020). To achieve the above, all stakeholders should play their roles according to their portfolios and for them to be able to do so there is need for dissemination of information on their responsibility in the implementation of the reforms. Traditional leaders, legislatures, government officials and practioners should be sensitised on the type of information they are supposed to supply to council and how such information should be conveyed. Practioners need proper training so that they would be able to transact in line with recognition and measurement criterion of revenue, assets and liabilities.

Individual Local Authorities should gain legitimacy to implement IPSAS through gathering stakeholders' voices on its proposition. Acceding to Kidwell & Lowensohn (2019) council have to be proactive and achieved legitimacy by conforming to the environment and pragmatically align processes with the provisions of Public Accountants and Auditors Act and

Public Finance Management Act as the country was grappling with due process of citizen engagement and gender responsiveness. It would have been ideal to come up with thought-provoking propositions that would stimulate debate from a wider range of stakeholders.

Use of Accounting Standards in Local Authorities

Zimbabwe, like South Africa, had a history of a strong accounting profession inherited from the British. However, the profession suffered significant setback during the period 1998 – 2008, when the economy went through a major downturn and chronic hyperinflation, which impacted negatively causing accounting professionals leaving the country for greener pastures (Ndamba & Matamande, 2016). Though the economy was recovering, therein, the financial reporting infrastructure still required strengthening to support economic growth, that will assist to achieve the national vision of being an upper middle class economy by 2030. The attainment of that vision will only be attained if Local Authorities can be able to provide appropriate services that are commensurate with the vision.

The dilapidated status of the Local Authorities' financial management infrastructure need reversal to introduce accounting for accountability of all stakeholders in the local government community. Currently, there are no standards for accounting of all the assets, liabilities and expenses, resulting in exclusion of infrastructure assets, employment benefits, consumption of assets and other contingent assets and liabilities within the budgeting and reporting framework among other omissions and commissions. However, it's quite disheartening that an analysis of the External Auditors' reports on financial statements of these institution actually did agree that Local Authorities were actually using IPSAS contrary to the findings of this study. Most of the items capture for reporting by Local Authorities were seriously based on single entries, causing serious accrual accounting fissures.

Financial Management Capacity

Governance and management of finances was a high-risk area in most Local Authorities due to the absence of financial management policies and standard operating procedures. Accounting Policies and Procedures are supposed to be rooted in statutory provisions and practice. People are doubting if the accounting reforms would yield the benefits of transparency, accountability and improved service delivery emanating from previous adoption and implementation of economic reforms failing to change the fortunes of the country.

The Public Accountants and Auditors Board was set up to regulate the accounting profession but requires institutional strengthening to achieve its objectives. The 10 members board that included Auditor-General and the Accountant-General has exhibited lack of capacity

and appropriate tools to discharge its responsibilities including practice reviews, investigation, and discipline its membership. The lack of capacity hinders its ability to meet its overall objective of protecting public interest and serving the profession. It seems that it has limited access to current developments and auditors' trends against which they benchmark opinions of their work related to public institutions. The PAAB requires extensive capacity building for it to be the lead regulator of accounting and auditing issues and to resist any possible regulatory capture by the constituent bodies and government. In that vein the study recommends that PAAB must have a technical team that assist the board members when they deliberate on technical issues.

CONCLUSION

The picture provided by the 2018 and 2019 Auditor-General's reports showed a morosely scenario that was distressing, one of unescapable lack of skill, honest incompetence and corruption, with most Local Authorities failing to submit financial statements or did so out of time. There was a telling lack of procedures for recording income and expenditure with revenue that was supposed to be expended for the benefit of ratepayers getting lost or frittered away on irrelevancies, resulting in poor service delivery (Auditor-General, 2018). The Local Authorities' instability and questionable budgeting strategies caused by unwarranted central government and other influential political players' interference remain an impediment to their ability to function effectively and provide accountable, transparent and sustainable development.

The Zimbabwe IPSAS implementation framework fails to take cognisance of record keeping issues. The chaotic and collapsed nature of record systems in Local Authorities is one primary reason why IPSAS will not easily be implemented. The Auditor-General's report on Local Authorities for the periods 2019 to 2021 intimates that record keeping was not up to scratch, making it difficult for reports to be compliant to the reporting standards or being produced on time.

AREAS OF FURTHER RESEARCH

The study has revealed that there are serious fissures in the areas of internal controls that give room for stakeholders' interference in council's IPSAS reforms. The audit reports are not even clearly questioning the exclusion of some aspects of asset, revenues and expenses; besides the country having a sound legal and constitutional arrangement for public financial management and reporting. The study did not competently investigate why the scenario prevailed. The reasons for councils and the general government's failure to meet statutory timelines and to report on the quality statements in order to meet IPSAS requirements needs further study.

The study was limited to Local Authorities. The scenario in this sector of government might just be a mirror image of the whole of government. It would be quite interesting to investigate the same with regards to central government. The study of the central government of Zimbabwe using almost a similar approach if ethnography, would be difficult to apply and may bring out the causes and forms of stakeholders' interference and suggest solution to that effect. We propose the future research to be based on the aims and objectives, application of data collection, sample size and the same scope so that it can be clear whether the cancer is just a sector phenomenon or it seriously embodied in the national public financial management system.

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