



**THE CHALLENGES CONFRONTING PUBLIC SECTOR
ACCOUNTING AND FINANCIAL MANAGEMENT:
A PERSPECTIVE OF PROFESSIONAL
ACCOUNTING PRACTICE IN NIGERIA**

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Abstract:

The public sector is that sector of the economy that is organised and operated by the government, to cater for the citizenry and composed of ministries, parastatals, Agency & municipal. It is distinct from the private sectors that are built on profit orientation. Public sector accounting system is unique and meant to record all financial information and transaction of government activities and transaction. It is described as a process of recording, communicating, summarizing, analyzing and interpreting government financial statement Adams (2004) and as the value of monitory operations increase, there became the need to introduce professionalism in financial reporting. This was to curb financial statement anomalies, falsification and engineering that became the other of the day in recent time of which both directors, administrators, top political personalities and professional accountants and auditors were indicated, which calls for over haul of the public sector financial administration and the need for adequate capacity building within the two major accounting professional bodies ICAN and ANAN and the recent recognition of CPA Nigeria in the sector. Chi square was used to test the validity of the research hypothesis which reveals that challenges confronting

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public sector has impact on financial statement which is alternative hypothesis (H1). A simple questionnaire were administered to collect data used for analysis, the study investigated the respondents on five characteristics namely Gender, Age group, Highest level of Education, Professional qualification to mention, which O cells (0%) have expected frequency of 21.8 while b. 0 cells (0%) have expected frequencies less than 5, and the minimum expected cell frequency 43.5. It was revealed that public sector accounting and financial administration has witnessed a lot of storm of financial mismanagement, maladministration, and financial re-engineering which has devastated the economy and made many citizen unemployed, hungry and unstable. It was recommend that there should be adequate capacity building with the professional accounting bodies with a good system of financial administration reform with global policy such as IPSAS backed with restructure of procedure to strengthen professional independence as to ensure accountability.

JEL: H83, M41, M42, H20

Keywords: public sector accounting, public sector financial management, professional accounting

1. Introduction

Public sector is that sector of the economy established and operated by government and its agencies distinguishable from the private sector and are organized on behalf of the whole citizens. Public sector accounting on the other hand is the process government agencies and municipalities use in recording financial transactions, in order to create a standard expectation of ethics and accountability for a nation's financial information (Nwabueze, 2005). As posit by Kara, (2012) Public sector accounting can be described as a system which collects, records, classifies and summarizes transactions occurring in the public sector and, pursuant to accountability and financial transparency requirements, provides information to users associated with public institutions. While Adams (2004) defines Public Sector Accounting as "*a process of recording, communicating, summarizing, analyzing and interpreting Government financial statements and statistics in aggregate and details; it is concerned with the receipts, custody and disbursement and rendering of stewardship on public funds entrusted.*"

In recent years, the number and monetary value of public sector activities have increased substantially and has brought with it a need for professional accounting practice and an added demand for accountability officials and employees who manage

these activities. However, Oyedeji, (2012) indicated that there has been ills in the Nigerian public sector accounting and financial management system, which have been identified at various fora. As identified by him, professional accounting practices in the public sector is ever dwindling giving room to lack of financial accountability and poor reporting of government performance affecting the country economy. Ozoh, (2001) posits that professional accounting practices are most times compromised in the public sector, reflecting in low level of accountability and transparency in financial reporting and management which in turn has engenders a high level of corruption in the country. Professional accounting practices as relate to accountability is now of serious concern in the country.

According to Akhidime, (2013) one of the most important and often controversial issues in the public sector accounting and financial management in Nigeria is the inadequacy of accounting and financial management systems, countries inadequate reporting for financial and economic management at the central level contributing to unrealistic and inconsistent decision making, ineffective monitoring of fiscal developments, and ensuing imbalances in public finance, pointing to the deficiency in professional accounting practices as an important weakness in the management of the public sector accounting.

Considering the challenges confronting public sector accounting and financial management, Regina, (2012) posits that there are lots of refinement and sophistication which the public accountant has to contend with in the daily performance of his duties in the public sector, most times tampering on his independence and the adoption of professional accounting practices. In recent times, one is seeing the focus of responsibilities of accountants in the public sector shifting from overseeing the various aspects of public sector accounting and financial management to joining top executives in the public sector in a broad based partnership limiting their service delivery as pertaining to public sector accounting and financial management (Akhidime, 2013).

Aliboh and Oloke, (2002), he asserted that the public sector accounting is generally characterized by rigid structure, political influences, undue interference & lack of competition. Public sector accounting is easily influenced by top officials and is often poorly managed and lacks the capacity to reflect accountability and transparency. Nwachukwu, (2008) posited that the crux of the problem lies in a paucity of resources, lack of independence and inadequate incentives for the public officials to deliver services efficiently. This is the reason the country is constantly faced with a growing need to reform the public sector accounting ensuring greater transparency and accountability in public sector accounting and financial management.

According to Meyer (2007), public sector accounting still remain the most important source of external feasible information in the country while the lack of accountability as allowed by accounting practices employed, creates opportunities for corruption with its attendant negative consequences on the country development as a whole. For instance, through corruption the commonwealth of Nigerians is being diverted by a few, leaving the nation at a loss. Due to the poor culture of accountability, corruption has become a way of life in Nigeria; to the extent that it is trite to say that officials are not only corrupt, but corruption is official. The scandalous revelations of large scale corruption and mismanagement of public funds by government officials contained in the audit report recently released by the office of the Auditor General of the Federation on the Accounts of the Federation of Nigeria for the year ended 31st December, 2009 lends credence to this assertion.

The aforementioned audit report (Nigeria, 2009) found that virtually all Ministries, Departments, and Agencies (MDAs) of the Federal Government bureaucracy had contravened the Public sector accounting, financial management and Regulations, and Due Process procedures in managing public funds. The audit report also found that massive fraud occurred in revenue calculation, collection, and remittance to the federal government by revenue generating agencies been shielded in public sector accounting and financial management.

Public sector accounting and financial management however, is absolutely critical to improving the quality of public service outcomes as such professional accounting practices must always be considered and complied with no matter the circumstance. This because it affects how public fund is used to address national and local priorities, the availability of resources for investment and the cost-effectiveness of public services bringing about development overall. Also, it is more than likely that the general public will have greater trust in public sector organisations if there is strong financial stewardship, accountability and transparency in the use of public funds which are a product of professional accounting practices. It therefore becomes important to consider the challenges focused at overcoming them, the public sector accounting and financial management reaching the level of reflecting relevance, reliability, easy to understand and comparable in nature; because it impacts on a broad range of areas in the accounting profession and the country as a whole.

It is however imperative to examine the challenges confronting public sector accounting and financial management. A perspective of professional accounting practice in Nigeria. This informs the objectives of the study. The research questions are therefore as enumerated: (1) To what extent is professional accounting practices employed in Nigeria public sector accounting and financial management?, (2) what are

the challenges confronting public sector accounting and financial management in Nigeria? and (3) what is the significance impact of public sector accounting on financial management in Nigeria. To achieve the above research questions, the following hypotheses were raised. H₀₁: There is no significance impact of public sector accounting on financial management in Nigeria.

2. Literature Review

A number of countries have undergone a gradual or radical change in public sector accounting, mainly by implementing the accrual principle (Khan, Mayes, 2009). At the same time, countries considering public sector accounting reforms are under the moral sway of good practices from countries that have already implemented the International Public Sector Accounting Standards (IPSAS) promoted by the International Organisation of Supreme Audit Institutions (INTOSAI) (Christiaens et al., 2015). A review of the literature shows that a number of countries have undergone reforms of public sector accounting systems, the main focus of which has been on IPSAS implementation.

Appah and Appiah (2010) argues that cases of fraud is prevalent in the Nigerian public sector that every segment of the public service, could seem to be involved in one way or the other in some of these nasty acts. The bane of public sector financial mismanagement in Nigeria since the oil boom years a period under which there existed structurally weak control mechanism, which create a variety of loopholes that have tended to facilitate and sustain, corrupt practices. This is coupled with the fact that there is a near total absence of the notion and ethics of accountability in the conduct of public affairs in the country (Bello, 2001).The high level of corruption in the public sector of Nigeria is basically as a result of the failure of auditing.

As Prenchard (1999) puts it *“many audit agencies are legally prevented from reviewing policies. Most of them cannot follow the trail of money, as they do not have the right to look into books of contractors, and autonomous agencies”*. One fundamental failure of audit is the absence of value for money in the Nigerian public sector. Accordingly, Chan (2003) claims that government accounting has three purposes: its basic purpose is to safeguard the public treasury by preventing and detecting corruption and graft; the intermediate purpose is to facilitate sound financial management; and the advanced purpose of government accounting is to discharge public accountability. Further, taking a wider perspective, accounting also provides inputs for budget policy formulation and decisions (Ellwood & Newbury, 2006).

The literature reports inadequacies in public sector accounting and financial management performance in the developing world (Blondal, 1998; Craner & Jones, 1990). Very often poor countries are poor in financial management performance, which has made financial management decision-making unrealistic and inconsistent (Blondal, 1988). Proper accounting data and interpretation thereof is very much needed for sound, economic and proper management decisions (Gujarathi & Dean, 1993).

Many studies point to the deficiency in accounting systems as an important weakness in the management of the public sector of most, and especially, developing countries (Blondall, 1988; Craner & Jones, 1990; Deen 1988; 1989; Ghartey, 1985). Further deficiency in accounting systems is the main reason for improper, inaccurate and delayed financial information communication. Monitoring the performance of the public sector entities are viewed as a problem in both developed and developing countries (Deen, 1989) owing to internal and external politics and socio-cultural influences. 'Deficiency' in public sector accounting and financial management has been identified as a characteristic of socio-economic underdevelopment (Enthoven, 1988; Craner & Jones, 1990). Further, poor countries generally have poor governmental accounting and financial management systems (Dean, 1989).

Financial information is the foundation of financial accountability which is produced through PSAFR (Miah, 1991). In order to satisfy fully and effectively the financial accountability function of public sector entities attention should be given not only to the quantity but also to the quality of information provided to users (Miah, 1991). The efficient use of financial resources is particularly important in public entities because of their significant impact on a nation's overall social and economic life (Miah, 1991). Thus, the public accounting profession's appreciation of the need for separate financial reporting standards for the public sector because of their unique operating environment is well accepted by the world (Miah, 1991).

The United Nations in one of its observations underscored the need for quality and availability of accounting personnel in financial management in developing countries. It observes that there is a "*correlation between financial management in developing countries and the level of economic development*" (United Nations, 1991). When non-qualified personnel are in charge of accounting functions and positions, the effect would certainly be 'accountability blindness'. This assertion draws attention to the need for a sound professional base of accountants as a pre-condition for achieving accountability in developing countries.

In Nigeria, there are two main professionally recognized accounting bodies—namely, The Institute of Chartered Accountants of Nigeria (ICAN) and the more recent Association of National Accountants of Nigeria (ANAN). By far, ICAN was more

recognized and better established of the two, having been in existence since 1965. It has approximately 22,000 members, most of whom hold influential positions especially in the private sector of the economy. This, by implication, means the public sector is left to be driven by less qualified and incompetent accounting personnel. Till date, Emenyonu (2007) observes, both ICAN and ANAN have produced approximately *“twenty seven thousand (27,000) accountants to serve a population of 140 million people and over 500,000 registered companies, excluding government agencies”*. He also observed that Nigeria has *“a ratio of one professionally qualified accountant to five thousand one hundred and eighty five persons. This seem unimaginable in compares on to other countries such as Australia with a ratio of one professionally qualified accountant to one hundred and eighty one persons”*. Similarly, Olowo-Okere (2005), referring to the Nigerian situation, observes that many government accountants do not have *“accounting education, nor to mention accounting certification”*. The consequence of this is the lack of professional accountants to take charge of important and sensitive accounting positions in the public service. For instance, of the 22,000 accountants produced by ICAN as at that date, only 12% were serving in the public sector (ICAN Membership Year Book, 2007).

A situation of such nature cannot be said to aid accountability in any form because, as observed by Everett et al. (2007), not only must *“better record-keeping systems be established in poor countries if corruption is to be addressed, but these systems must also be more contextually appropriate”*. From 2013 to the introduction of IPSAS in the Nigeria public sector financial management, ANAN has attained an appreciable capacity building and growth level that has today kept ICAN behind the trend ladder.

In 2015 to date, ANAN has over 30,000 members with ICAN celebrating 50 years of existence with only 50,000 members against ANAN 25 years. ANAN has the best Accountancy training college in the whole African and has been adjudged the second best Accounting body in Africa and the best in public sector Accounting by the international federation of Accountants (IFAC) and has made a mile stone achievements in restructuring the public sector financial management through its members occupying most of the top positions in the public sector, such as the office of the Accountant general of the federation, the Auditor general of the federation as well as states and local government top level and financial management positions, to mention a few, while ICAN with a non-fancied level of capacity building is in firm control of the private sector Accounting. Though with the growth and challenges in the Nigeria economy, the two Accounting bodies are yet to surmount the rising challenges in the two sector of the economy, The recent NNPC financial scam of both non remittance and financial statement re-engineering which was a tunnel of un guided and unprecedented financial exit from the economy, which big Accounting firm were put to saga, and

recent billions of dollars transferred out of the Nigerian economy by foreign conglomerate such as MTN, to mention a few could not have been possible without the connivance of financial experts within the government and private sector financial management administration.

As noted by Everett et al. (2007), efforts must be made to produce standards that more specifically “address corruption’s supply side, specifically the practices of domestic and foreign businesses, multilateral and bilateral lenders and foreign governments”. These groups, they further noted, must be seen as “key factors contributing to the problem of corruption”. They are key actors in Nigeria because their activities dominate the economy which is largely public sector driven.

However, not much has been achieved in Nigeria as the development to accounting standards started in 1982 with only 30 of such standards issued so far. Though the standards accord to some degree with international Accounting standards, they are, however, private sector based and compliant. This is largely due to public financial management not being professionalized in Nigeria. In the absence of accounting standards to serve as guide and framework for financial reporting as related to public expenditure, what emanates from such a scenario, as opined by Aruwa (2001:77) is “a comprehensive report that is not comprehensible”. With such weak infrastructure, accountability would be difficult to achieve and could likely remain a mirage for a long time.

3. Results and Discussion

3.1 Profile of Respondents

The study investigated the profile of the respondents of the study. For this investigation, five characteristics namely: gender, age group, highest level of education were investigated. The percentage of the respondents that belong to each category of the characteristics was analysed. The results are presented in Table 1.

Table 1: Profile of respondents

	Frequency	Percentage
Gender		
Male	54	62.1
Female	33	37.9
Total	87	100.0
Age		
Below 30 years ²	3	3.4
31-35 years	42	48.3
35 – 40 years	17	19.5

41 – 45	22	25.3
above 45 years	3	3.4
Total	87	100.0
Educational Qualification		
OND	8	9.2
HND/B.Sc	50	57.5
M.Sc	20	23.0
Others	9	10.3
Total	87	100.0
Professional Qualification		
None	31	35.6
ACA	22	25.3
AIB	10	11.5
ACCA	24	27.6
Total	87	100.0

Source: Researcher’s Field Survey (2016)

The table above indicates that 62.1 percent of the respondents were male while 37.9 percent of the respondents were female. It implies that the majority of the respondents were male. More so, the response shows gender balance that is void of gender bias.

From the table above, 3.4 percent of the respondents indicate their age to below 30years, 48.3 percent of the respondents indicate their age to be within the range of 31-35years, 19.5 percent of the respondents indicate their age to be within the range of 35-40years, 25.3 percent of the respondents indicate their age to be within the range of 41-45years, and 3.4 percent of the respondents indicate their age to be above 45years. This implies that the respondents were mature enough to comprehend the phenomenon and this inform on the valid opinion gathered.

The table also shows that 9.2 percent of the respondents had OND as their educational qualification, 57.5 percent of the respondents had HND/B.Sc as their educational qualification, and 23.0 percent of the respondents had M.Sc as their educational qualification, while 10.3 percent of the respondents had other educational qualification. This implies that the respondents all have educational background which is deemed to influence on their understanding, giving a valid opinion.

From the table above, 35.6 percent of the respondents affirmed no professional qualification, 25.3 percent of the respondents affirmed ACA professional qualification, 11.5 percent of the respondents affirmed AIB professional qualification, 27.6 percent of the respondents affirmed ACCA professional qualification. The professional qualification further strengthens the validity of the opinion gives as issues were viewed from the professional perspective.

3.2 Test of Hypotheses

H₀: Challenges confronting public sector accounting have no significance impact on financial management;

H₁: Challenges confronting public sector accounting have significance impact on financial management.

3.3 Acceptance/Rejection Criterion:

If $F_{cal} > F_{tab}$ we reject the null hypothesis (**H₀**) and accept the alternative (**H₁**) hypothesis;

If $F_{cal} < F_{tab}$ we reject the alternative (**H₁**) and accept the null hypothesis (**H₀**).

Table 2: Summary of chi-square Test of challenges confronting public sector accounting has impact on financial management

	X ² _{cal}	Df	X ² _{tab}	Sig	P-value	Decision
Deficiency in professional accounting practices	14.063	4	9.49	S*	.007	Accept H ₁
Unrecorded Transaction and Items Unaccounted	14.063	4	9.49	S*	.007	Accept H ₁
Payments without proper supporting documents	32.952	4	9.49	S*	.000	Accept H ₁
Payments to Ghost Workers and Suppliers	15.810	4	9.49	S*	.014	Accept H ₁
Misallocated Funds (used for other purposes not originally intended for)	14.063	4	9.49	S*	.007	Accept H ₁
Unauthorized Payments and Transactions	14.857	4	9.49	S*	.005	Accept H ₁
Accountants lack of independence	26.444	4	9.49	S*	.000	Accept H ₁
Political interference	14.857	3	7.82	S*	.000	Reject H ₀
Inadequacy of accounting and financial management systems	25.810	4	9.49	S*	.000	Accept H ₁
Ineffective monitoring of fiscal developments	20.095	4	9.49	S*	.002	Accept H ₁

Source: Researcher's Field Survey (2016)

Results from Table 4.7 shows that majority of the calculated Chi-Square values ($X^2_{cal} = 14.063, 14.063, 32.952, 15.810, 14.063, 14.857, 26.444, 14.857, 25.810, 20.095$) are higher than the tabulated values ($T_{tab} = .007, .007, .000, .014, .007, .005, .000, .000, .000, .002$), hence the result are significant. This does not support the null hypothesis but support the alternative hypothesis which states that challenges confronting public sector accounting have significant impact on financial management. Hence, it is accepted.

4. Recommendation/Conclusion

The public sector financial structure and administration has witnessed a lot of storm of financial mismanagement, maladministration and financial reengineering, which has devastated the country's economy leaving many citizens jobless, hungry and unstable. But with the introduction of IPSAS, and effective financial management control and forensic and investigative auditing tools now in place by the present Accountant General of the federation, we are of the hope to witness a tremendous change of financial management in the nearest future that will strengthen the public sector financial administration with the professional collaboration of ICAN, ANAN and recently graded CPA Nigeria in the public service scheme of professional Accountants recognised in the Nigeria public sector Accounting and Finance. Accountability is a concept that is not negotiable in the public sector. The public sector accounting been a sector that is managed by the government driven towards meeting certain needs of the citizens, is expected to be discrete, transparent and honest in every of its financial dealings. As it were in the Nigeria public sector. Oyedeji, (2012) indicated that there has been ills in the Nigerian public sector accounting and financial management system. As identified by him, professional accounting practices in the public sector is ever dwindling giving room to lack of financial accountability and poor reporting of government performance, affecting the country economy. Considering the challenges confronting public sector accounting and financial management system, Regina, (2012) posits that there are lots of refinement and sophistication which the public accountant has to contend with in the daily performance of his duties in the public sector, most times tampering on his independence and the adoption of professional accounting practices. For the public sector accounting to begin to reflect accountability therefore, these challenges must be looked into and resolved, thereby bringing sanity into the financial management system of the public sector.

On the basis of findings of the study, the following are recommended:

1. Ensuring compliance with professional accounting practices;
2. Proper and detailed documentation of financial transaction at all time;

3. Effective monitoring of allocated funds to ensure that it serve its intended purpose;
4. Independence of the accountants managing the public sector accounting;
5. Ensuring timely financial report;
6. To grant autonomy to the office of both the Accountant General and that of the Auditor General of the federation, across the nation to strengthen their professional independence by removing them from the administrative and financial governance of the federal civil service commission;
7. Ensure constant and up to date vendor knowledge and capacity building for professional Accountants to enforce full implementation of IPSAS as to improve the financial management efficiency at all levels;
8. Introduce constant redeployment of professional Accountants and key Financial Administrators in order to reduce the tendency for fraud and over familiarity towards systems loopholes.

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Appendices

Questionnaire

Am conducting a research on the "*the challenges confronting public sector accounting and financial management: a perspective of professional accounting practice in Nigeria*". The information required is purely for academic and will solely be raised for that purpose. You are considered important to achieving the objective of this study. Your cooperation is highly required in filling this questionnaire. Please feel free to respond.

Section A: Socio-Demographic Characteristics of the Respondent

INSTRUCTION: Please tick (✓) the appropriate answers.

Gender: Male Female

Age: Below 30 years 31-35 years 35 – 40 years 41 – 45 above 45 years

Educational Qualification: OND HND/B.Sc M.Sc. others please specify.....

Professional Qualification: None ACA AIB ACCA others please specify.....

Section B: Challenges Confronting Public Sector Accounting and Financial Management

Please read the following statement items carefully and indicate our degree of agreement or disagreement with each statement by ticking (√) your preferred answer from alternatives provided likert scale: SA= Strongly agree, A= Agree, U= NS=Not sure, D=Disagree, SD= Strongly disagree.

	Challenges Confronting Public Sector Accounting And Financial Management	SA	A	NS	D	SD
1	Deficiency in professional accounting practices					
2	Unrecorded Transaction and Items Unaccounted					
3	Payments without proper supporting documents					
4	Payments to Ghost Workers and Suppliers					
5	Misallocated Funds (Used for Other Purposes Not Originally Intended For					
6	Unauthorized Payments and Transactions					
7	Accountants lack of independence					
8	Political interference					
9	Inadequacy of accounting and financial management systems,					
10	Ineffective monitoring of fiscal developments,					

Frequency Table

a. Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	54	62.1	62.1	62.1
	Female	33	37.9	37.9	100.0
	Total	87	100.0	100.0	

b. Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Below 30 years ²	3	3.4	3.4	3.4
	31-35 years	42	48.3	48.3	51.7
	35 – 40 years	17	19.5	19.5	71.3
	41 – 45	22	25.3	25.3	96.6
	above 45 years	3	3.4	3.4	100.0
	Total	87	100.0	100.0	

c. Educational Qualification

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	OND	8	9.2	9.2	9.2
	HND/B.Sc	50	57.5	57.5	66.7
	M.Sc	20	23.0	23.0	89.7
	others	9	10.3	10.3	100.0
	Total	87	100.0	100.0	

d. Professional Qualification

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	None	31	35.6	35.6	35.6
	ACA	22	25.3	25.3	60.9
	AIB	10	11.5	11.5	72.4
	ACCA	24	27.6	27.6	100.0
	Total	87	100.0	100.0	

	Deficiency in professional accounting practices	Unrecorded Transaction and Items Unaccounted	Payments without proper supporting documents	Payments to Ghost Workers and Suppliers	Misallocated Funds (Used for Other Purposes Not Originally Intended For)	Unauthorized Payments and Transactions
Chi-Square(a,b)	14.063	14.063	32.952	15.810	14.063	14.857
Df	4	4	4	4	4	4
Asymp. Sig.	.007	.007	.000	.014	.007	.005

Accountants lack of independence	Political interference	Inadequacy of accounting and financial management systems	Ineffective monitoring of fiscal developments
26.444	14.857	25.810	20.095
4	3	4	4
.000	.000	.000	.002

Uchehara, Chris Chigo, Ogbonna, Precious Ijeoma
 THE CHALLENGES CONFRONTING PUBLIC SECTOR ACCOUNTING AND FINANCIAL MANAGEMENT:
 A PERSPECTIVE OF PROFESSIONAL ACCOUNTING PRACTICE IN NIGERIA

	Deficiency in professional accounting practices	Unrecorded Transaction and Items Unaccounted	Payments without proper supporting documents	Payments to Ghost Workers and Suppliers	Misallocated Funds (Used for Other Purposes Not Originally Intended For)	Unauthorized Payments and Transactions
Chi-Square(a,b)	28.724	32.402	29.736	12.517	33.138	2.793
Df	3	3	3	1	3	3
Asymp. Sig.	.000	.000	.000	.000	.000	.425

Accountants lack of independence	Political interference	Inadequacy of accounting and financial management systems,	Ineffective monitoring of fiscal developments,
68.149	44.632	45.000	9.322
1	3	3	3
.000	.000	.000	.025

a 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 21.8.

b 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 43.5.

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