Internal Control ystems a d Financial Accountability of Local Gover ments in Uganda. A Case study of Iganga District, Uganda.

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Abstract

Background

This study investigated the relationship between the internal control systems and financial accountability of local governments in Ugandan a case study of district by examining the relationship between control environment and financial accountability; control activities and financial accountability and assessing the relationship between Information and communication and financial accountability in district local government.

Methodology

The researcher used a questionnaire to collect data from the field and used the SPSS data analysis package version 2022, Pearson correlation to determine the relationship between the variables under investigation.

Results:

The findings revealed a strong relationship between control activities and financial accountability with dimensions such as expenditures and disbursements requests backed by appropriate supporting documents, approval of expenditures, and cash releases by authorized persons, Bank reconciliations reviewed by an officer independent of those processing cash and payments, clear separation of roles and responsibilities, Budget reviews, presence of a system that identifies and safeguards Institutional Assets more findings found a significant relationship between information and communication with generating relevant quality information to support the functioning of internal control, if employs freely discuss internal control matters with those charged with governance and if organization reviews the received information from external parties and responds appropriately as the major constructs for promotion of financial accountability.

Conclusion:

There is a significant relationship between the internal control environment and financial accountability as reflected by the Pearson correlation; significant at the 0.01 level (2-tailed.)

Recommendation:

Local governments must invest more effort in the accounting and financial management system, management must continuously and effectively be committed to the of the accounting system which will enrich financial accountability.

Keywords: Internal controls, Financial Accountability, Local Governments, Submitted: 11th/10/2022 Accepted: 16th/11/2022

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1. Background of the Study.

The decentralization of government programs and service delivery in Africa over the last decade resulted in the shifting of control systems from the central governments to district levels with their associated effects. Whereas power has been decentralized, financing options remain at the Central Government even though LGs have to generate their revenues and ensure the effective utilization of all resources (Local Government Finance Commission [LGFC], 2008). Regulation5 of the Local Government Financial and Accounting regulation (LGFAR, 1998) requires Accounting Officers to institute ICS to ensure the minimization of wastage and loss of public assets (Boyle, R. 1996).

In Uganda, The Public Financial Management Performance Report (PFMPR,2008) suggested that the establishment of proper ICS in the public sector leads to improved accountability, communication, and information sharing among stakeholders (Behn, R2001).

Article16(1) of the constitution of Uganda (1995) provides for the system of local governance in Uganda based on the District as an administrative unit under which there are lower Local Governments (LLG) and local councils. Iganga was part of Busoga at Independence in 1962. In 1975 it gained district status and became South Busoga District in the then Busoga Province. It was named Iganga in 1980. Present-day Bugiri, Kamuli, and Mayuge made up Busoga District (Iganga District Development plan, 2011). Over the last decade, the Government of Uganda has implemented a decentralization policy which resulted in the devolution of functions, powers, and services to local government councils in a bid to ensure good governance and improved service delivery. This meant that LGs were entrusted with more roles in the procurement of goods, works, and services, thus requiring structures that would ensure proper utilization and accountability of resources entrusted to them (LGFC, 2008). The system of Local Governance in Uganda has

been based on the District as an Administrative Unit under which some LLGs are accountable to the citizens in their areas of jurisdiction (LGA, 1997). Even though District and LLG councils are mandated to ensure effective service delivery there is widespread consensus that the performance of LGs has been less than desirable thus significantly affecting levels of service delivery (ACODE, 2010).

Against this background, the Government of Uganda instituted systemic controls in the Integrated Financial Management System (IFMS) to strengthen accountability procedures and prevent unauthorized expenditure. These controls are sometimes passed leading to the misuse of funds due to the non-enforcement of regulations, which builds a culture of disrespect for the law (PFMPR,2008). The various reported instances of malpractices in the utilization and accountability of Public funds in LGs are attributed to management's failure to implement internal controls (LGFC,2008). This view is in line with the Internal Audit Report(2009) which recommends strict enforcement of control procedures by management to minimize loss of revenue and ensure proper utilization and accountability of available funds. In IGDLG, financial accountability has met challenges as seen in the Annual Report of the Auditor General (2015, p.6) where the council got qualified except for opinion. The report indicated unacknowledged payments of UGX 24, 500,000. Regulation 42 of the Local Governments Financial and Accounting Regulation (LGFAR), 2007 requires that all disbursements of public money should be properly vouched on payment vouchers presented in the Accounting manual or issued by the minister accounted for within a month. With effective ICS and adherence to the regulations, such incidences of unaccounted-for funds would not have arisen (International Federation of Accountants IFAC, (2012). It is due to the above issues, that the researcher investigated the relationship between the internal control systems and financial accountability of local governments in Ugandan a case study of Iganga district by examining the relationship between control environment and financial accountability; control activi-

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ties and financial accountability and assessing the relationship between Information and communication and financial accountability in Iganga district local government.

2. Methodology

2.1. Research design

The researcher used a descriptive cross-sectional survey design because it allows researchers to compare many different variables at the same time. Descriptive surveys will be used to discover causal relationships (descriptive correlation) to provide a precise quantitative description and to observe behaviour (Amin, 2005), and quantitative research Approaches were considered to get an in-depth understanding of the phenomenon under investigation and to confirm the completeness of instruments (Amin, 2005). According to Mbabazi (2008), a design is a plan, a means, or an approach to obtaining data for a specific study and it explains in detail how the study is to be organized and completed.

2.2. Study Population

Sekaran, (2003) defines population as the entire group of people, events, or things of interest that the researcher wishes to investigate. The targeted population of the study was composed of Finance department staff (20), Auditing department staff (4), SASs (12), Chief administrative officer (01), Principal town Clark (01), District executive committee (07), and Members of Public accounts committee (05) from Iganga District local government coming to a total number of 50 respondents.

2.3. Setting

Before the collection of primary data for this study at the Iganga district local government, the researcher through writing requested permission from the district authorities, and I was granted permission on 22nd March 2022. Data were collected for two weeks.

2.4. Participants:

The staff of the Iganga district local government, District committee members on various committees were selected as the respondents of the study. This was because they had rich information about the topic of the study.

2.5. Sample Size

Out of the total population of 50, the study sample size used 44 respondents selected according to Krejcie & Morgan, Krejcie Table (1970) used in the determination of sample size.

2.6. Sample size and selection

A sample of 44 was determined using the statistical tables of Krejcie & Morgan (1970). The sampling approach is presented in the table below:

2.7. Sampling techniques

To ensure representative of the samples, a Stratified sampling design, and purposive sampling design were used.

Purposive sampling

This is a technique about which item was included or excluded in the sample test on the researcher's judgment and intuition. According to Kothari (2004), the purposive technique enabled the researcher to choose respondents based on the fact that they have desirable characteristics and variables related to the issue being studied.

Stratified random sampling

This technique was used to give more respondents in the population a chance to be part of the sample. To arrive at the sample, the researcher used a proportional method where the accessible population was divided by the total accessible population of the study and multiplied by the total sample of the study. The total sample size was arrived at using the Krejcie and Morgan table (1970, p.2)

Table 1: Shows the Sampling Approach

Category	TargetPopulation (N)	Sample size (n)	Sampling Technique
Finance Department	20	18	Stratified sampling
Auditors	4	4	Purposive Sampling
Members of Public accounts committee	05	03	Stratified sampling
SASs	12	10	Purposive Sampling
Chief administrative officer	01	01	Purposive Sampling
Principal town Clark	01	01	Purposive Sampling
District executive committee	07	07	Purposive Sampling
Total	**50**	**44**	

Source: Iganga District Local Government; Modified as guided from Krejcie and Morgan as cited by Amin (2005).

2.8. *Data collection methods:*

A questionnaire survey was employed to accumulate a satisfactory understanding of the relationship between the internal control system and financial accountability in the Iganga district local government.

Questionnaire Survey

A questionnaire is an instrument that, can be used to collect data, and almost always involve asking a given subject to respond to a set of oral or written questions. Questionnaires are one of the most affordable ways to gather quantitative data (Debois, 2016). The researcher hired surveyors to ask people the questions. The liker scale questionnaire was applied to all the respondents.

Data Collection Instruments

These are tools used in collecting, measuring, and analyzing data related to a particular subject. (Amin, 2004).

Questionnaire

A self-administered questionnaire was applied to all the respondents because it takes little time for the respondents to respond to the various questions amidst their demanding agenda. While at the same time providing an opportunity for comparison among different groups of respondents as suggested by Amin, (2005).

Data collection procedure

The following procedures were followed:

i. A questionnaire was administered to the selected respondents with the help of two research assistants who were trained and participated in the pre-testing of the instruments.

ii. Properly validated questionnaires were then delivered to the respondents assuring them of confidentiality, anonymity, and voluntary participation.

iii. The collection of completed questionnaires was done after three days and checked for completeness and correctness. Information was gathered and then recorded after checking and editing for errors

Validity

Validity refers to the suitability of an instrument in measuring whatsoever it is projected to measure proposed by Amin, (2005) Puts it clearly that validity looks at the accuracy of instruments used in data collection. The questionnaires were discussed with the supervisor before use; however, validity was established through a validity test using the Content Validity Index (CVI). CVI is where a representative expert in the area of study gives their opinion on the suitability of the questions.

Reliability

Reliability is the consistency with which an instrument measures what it is intended to measure (Amin, 2004). Cronbach's Alpha reliability coefficient was used to test reliability, measure internal consistency, and build confidence that the data is appropriate.

2.9. Data analysis

Data analysis is the process of systematically searching, arranging, organizing, and breaking data into manageable units, synthesizing the data, searching for patterns, and discovering what is important and what is to be learned Mugenda, O.M, and Mugenda A.G. (2003). Data collected was analyzed aided by the use of Statistical Package of Social Sciences (SPSS) version 22 to generate information which will be presented using tables, frequencies, and percentages. This involved data coding, editing, and tabulation especially quantitative data. The purpose of all these was to make the information clear and understandable for other people. Pearson Correlation Coefficient was used to measure the relationship between independent variables (Internal Control Systems) and dependent variable (Financial Accountability) at a 0.05 significance level. Tabular presentations was be used for the presentation of data in form of frequency and percentages.

Ethical considerations

The researcher strictly adhered to the professional ethical conduct of research.

(i) The researcher got a letter of introduction from the University Research Coordinator.

(ii) The researcher maintained a close relationship with the respondents, and data was collected without falsehood for the success of this study.

(iii) The goal of ethics in this research was to ensure that no one is harmed or suffers adverse consequences from the research activities

3. Results:

Demographic information of the respondents

Gender of the Respondents

The findings from the above table indicate that the male respondents were the majority (65.9%) as compared to the female counterparts (34.1%) the male respondents were the majority because the local government employs more male workers than female.

Gender of the Respondents

From the table 3, the findings revealed that the respondents between the age 25-35 years were the biggest number reflected by 34.1% followed by 46-55 years with 25.0%, 36-45 years 22.7%, and below 25 years 18.2%. All the respondents were mature enough and therefore qualified to participate in the study.

Education Level of the Respondents

The findings in the table 4 found that the biggest number of the respondents were Post graduate diploma holders 31.8% followed by degree holders 27.3%, masters holders 18.2%, diplomas 11.4%, certificates 6.8%, and lastly Ph.D. holders at 4.5%. All the respondents were well-educated and had good information about the topic under investigation.

Experience of the Respondents

The findings in the table 5 indicated that the majority (54.5%) of the respondents were below 5 years of experience followed by those with above 5 years 45.5%. This implied that all the respondents had enough experience to provide information related to the topic under investigation.

3.1. Relationship between control Environment and Financial Accountability.

The findings in the above table revealed a strong relationship between the control environment and financial accountability as reflected by the Pearson correlation is significant at the 0.01 level (2-tailed. This implies that when the control environment is enhanced by instituting an accounting and financial Management system, Increasing the management commitment to the operation of the system, and putting appropriate means to correct mistakes in the operation of the accounting and financial management system, the control environment will be improved upon as well as the financial accountability.

3.2. Relationship between control Activities and Financial Accountability

The findings in the above table revealed a strong relationship between control activities and financial accountability as reflected by the Pearson correlation is significant at the 0.01 level (2-tailed. This implies that when control activities are enhanced by Approval of expenditures and

Table 2: **showing Gender of the Respondent**

Gender of the Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
	Male	29	61.7	65.9	65.9
Valid	Female	15	31.9	34.1	100.0
	Total	44	93.6	100.0	
Missing	System	3	6.4		
Total		**47**	**100.0**		

Source of data: Primary data 2022

Table 3: **showing Age of the Respondents of the Respondent.**

Age of the Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
	Bellow 25 years	8	17.0	18.2	18.2
	25-35years	15	31.9	34.1	52.3
Valid	36-45years	10	21.3	22.7	75.0
	46-55years	11	23.4	25.0	100.0
	Total	44	93.6	100.0	
Missing	System	3	6.4		
Total		47	100.0		

Source of data: Primary data 2022

Table 4: **showing Education Level of the Respondents of the Respondent.**

Education Level of the Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
	Certificate	3	6.4	6.8	6.8
	Diploma	5	10.6	11.4	18.2
	Degree	12	25.5	27.3	45.5
Valid	Post graduate diploma	14	29.8	31.8	77.3
	Masters	8	17.0	18.2	95.5
	PHD	2	4.3	4.5	100.0
	Total	44	93.6	100.0	
Total		47	100.0		

Source of data: Primary data 2022

Table 5: **showing Experience of the Respondents of the Respondent.**

Experience of the Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Bellow 5 years	24	51.1	54.5	54.5
	Above 5 years	20	42.6	45.5	100.0
	Total	44	93.6	100.0	
Missing	System	3	6.4		
Total		47	100.0		

S ource of data: Primary data 2022

Table 6: Showing Experience of the Respondents of the Respondent.

Correlation

Presence accounting and financial Management system leads to improved financial accountability	Pearson Correlation	1
	Sig. (2-tailed)	
	N	44
Management which is committed to operation of accounting system leads to improved financial accountability.	Pearson Correlation	.835**
	Sig. (2-tailed)	.000
	N	44
Appropriate means to correct mistakes in operation of accounting and financial management system to good financial accountability.	Pearson Correlation	.892**
	Sig. (2-tailed)	.000
	N	44
If ethical values are upheld in all management decisions, financial accountability is improved	Pearson Correlation	.864**
	Sig. (2-tailed)	.000
	N	44
If the public accounts committee is independent and active with an objective, financial accountability is perfected.	Pearson Correlation	.899**
	Sig. (2-tailed)	.000
	N	44
Management that closely monitors the implementation of internal control system, results into improved financial accountability	Pearson Correlation	.946**
	Sig. (2-tailed)	.000
	N	44

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary data 2022

Table 7: showing responses on relationship between control Activities and Financial Accountability.

Correlation

Expenditures and disbursements requests backed by appropriate supporting documents leads to improved financial accountability	Pearson Correlation	1
	Sig. (2-tailed)	
	N	44
Approval of expenditures and cash releases by authorized persons lead improves financial accountability.	Pearson Correlation	.853**
	Sig. (2-tailed)	.000
	N	44
Bank reconciliations reviewed by an officer independent of those processing cash and payments promotes financial accountability.	Pearson Correlation	.839**
	Sig. (2-tailed)	.000
	N	44
Clear separation of roles and responsibilities promotes financial accountability.	Pearson Correlation	.871**
	Sig. (2-tailed)	.000
	N	44
Budget reviews improves financial accountability.	Pearson Correlation	.755**
	Sig. (2-tailed)	.000
	N	44
Presence of a system that identifies and safeguards Institutional Assets leads to improved financial accountability	Pearson Correlation	.890**
	Sig. (2-tailed)	.000
	N	44
Council authorization work plans and budgets for all expenditures improves financial accountability.	Pearson Correlation	.622**
	Sig. (2-tailed)	.000
	N	44

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary data 2022

cash releases by authorized persons, Bank reconciliations reviewed by an officer independent of those processing cash and payments, Clear separation of roles and responsibilities, and Council authorization of work plans and budgets for all expenditures. The control activities will be enhanced as well as the financial accountability.

3.3. Relationship between information and Communication and Financial Accountability.

The findings in the above table revealed a strong relationship between information and communication and financial accountability as reflected by the Pearson correlation is significant at the 0.01 level (2-tailed). This implies that when information and communication are enriched by Generating relevant quality information to support the functioning of internal control, communicating with the external parties regarding matters affecting the functioning of internal control, employing freely discuss of internal control matters with those charged with governance and reviewing of the received information from external parties and responds appropriately. The informa-

Table 8: Showing responses on relationship between information and Communication

Correlation		
Generates relevant quality information to support the functioning of internal control improves financial accountability.	Pearson Correlation	1
	Sig. (2-tailed)	
	N	44
Internal communication including objectives and responsibilities for internal control, support financial accountability.	Pearson Correlation	.920**
	Sig. (2-tailed)	.000
	N	44
The organization communication with the external parties regarding matters affecting the functioning of internal control improves financial accountability.	Pearson Correlation	.899**
	Sig. (2-tailed)	.000
	N	44
If employs freely discuss internal control maters with those charged with governance improves financial accountability.	Pearson Correlation	.839**
	Sig. (2-tailed)	.000
	N	44
If organization reviews the received information from external parties and responds appropriately, it improves financial accountability.	Pearson Correlation	.914**
	Sig. (2-tailed)	.000
	N	44
**. Correlation is significant at the 0.01 level (2-tailed).		

Source: Primary data 2022

tion and communication will be boosted as well as financial accountability.

4. Discussion:

This study aimed at examining the relationship between internal control systems and the financial Accountability of Local Governments in Uganda and Iganga District was taken as the case study. Three specific objectives guided this study and these were: an examination of the relationship between control environment and financial accountability in Iganga district local government, an examination of the relationship between control activities and financial accountability in Iganga district local government, and an assessment of the relationship between Information and communication and financial accountability in Iganga district local government.

4.1. *To examine the relationship between the control Environment and Financial Accountability in Iganga district local Government.*

The findings related to this study objective indicated there is a strong relationship between control activities and financial accountability in the Iganga district local government. This was reflected by the Pearson correlation; significant at the 0.01 level (2-tailed.) this implied that the presence of an accounting and financial Management system leads to improved financial accountability, Management that is committed to the operation of the accounting system leads to improved financial accountability, appropriate means to correct mistakes in the operation of accounting and financial management system improves financial accountability, If ethical values are upheld in all management decisions, financial accountability is improved, if the public accounts committee is independent and active with an objective, financial accountability is perfected and Management that closely monitors the implementation of the internal control system results into improved financial accountability. This is in line with Ntongo (2012 and Sampson (2015) who noted that an effective control environment is where competent people understand their responsibilities, and the limits to their authority, and are knowledgeable, mindful, and committed to doing what is right and doing it the right way. They are

committed to following the organization's policies and procedures and its ethical and behavioral standards. The control environment encompasses technical competence and ethical commitment all of which lead to improved financial accountability.

4.2. *To examine the relationship between control activities and Financial Accountability in Iganga district local government.*

The findings related to the above research objective indicated that there is a strong relationship between control activities and financial accountability in the Iganga district local government. This was indicated by the Pearson correlation which reflected that significance at the 0.01 level (2-tailed.) this meant that expenditures and disbursements requests backed by appropriate supporting documents, approval of expenditures and cash releases by authorized persons, Bank reconciliations reviewed by an officer independent of those processing cash and payments, Clear separation of roles and responsibilities, Budget reviews, presence of a system that identifies and safeguards Institutional Assets and Council authorization of work plans and budgets for all expenditures are dimensioned that for improved financial accountability. These findings are consistent with COSO, (1992) which referred control activities as actions taken to address risk-prone areas and go ahead to identify some of the most commonly used control activities as authorization, verification, approval, segregation of duties, reconciliation, physical security over assets and planning as prerequisites for improving financial accountability.

4.3. *To assess the relationship between Information and communication and financial accountability in the Iganga district local government*

The findings in line with this study objective found a strong relationship between control activities and financial accountability in the Iganga district local government. As portrayed by the Pearson correlation significant at the 0.01 level (2-tailed.) this, therefore, meant that dimensions such as generating relevant quality information to support the functioning of internal control, Internal communication including objectives and responsibilities for internal control, organization communication with the external parties regarding matters affecting the functioning of internal control, if employs freely discuss internal control matters with those charged with governance and if organization reviews the received information from external parties and responds appropriately promote financial accountability. This rhymes with (Wakiriba, and Ngahu, 2014) who deposited that the information and communication system is the component of internal control which ensures that the organization obtains pertinent information and communicates it to interested users; involving communication within the organization and with external parties. The information and communication system produces reports, containing operational, financial, and compliance-related information, that makes it possible to run and control the organization which leads to appropriate financial accountability.

5. Conclusions

Given the findings presented and discussed, it can conclude that there is a significant relationship between the internal control environment and financial accountability as reflected by the Pearson correlation; significant at the 0.01 level (2-tailed.). This meant that investing more effort in accounting and financial Management systems, management that is committed to the operation of accounting systems, and appropriate means to correct mistakes in the operation of accounting and financial management systems improves financial accountability. The findings further revealed a strong relationship between control activities and financial accountability with dimensions such as expenditures and disbursements requests backed by appropriate supporting documents, approval of expenditures, and cash releases by authorized persons, Bank reconciliations reviewed by an officer independent of those processing cash and payments, clear separation of roles and re-

sponsibilities, Budget reviews, presence of a system that identifies and safeguards Institutional Assets, and Council authorization of work plans and budgets for all expenditures leading perfect financial accountability. The study findings further found a significant relationship between information and communication with generating relevant quality information to support the functioning of internal control, Internal communication including objectives and responsibilities for internal control, organization communication with the external parties regarding matters affecting the functioning of internal control, if employs freely discuss internal control matters with those charged with governance and if organization reviews the received information from external parties and responds appropriately as the major constructs for promotion of financial accountability.

6. Limitations of the Study

(i) **Codingof data;** coding of data was not easy and it required a lot of time to sort out the filled questionnaires. The coding involved general coding where each questionnaire was given a number and partial coding which involved coding by giving a number to each component of the question for example on gender, males were given 1, and females were assigned 2. So when entering them into excel the researcher had to enter only the number.

(ii) **Extraneous variables;** were beyond the researcher's control such as respondents' honesty, personal biases, and the uncontrolled setting of the study.

(iii) **In reaction to the Covid-19 pandemic**, various countries including Uganda had come up with multiple measures to cope with and minimize the negative effects of the disease. This made it difficult for the researcher to access other places.

(iv)**Financial constrain**; the researcher faced the challenge of high operational costs since had to the extent to other districts other than the Iganga district for comparing the information.

7. Recommendations

Given the findings presented and discussed, it can be recommended that:-

• Iganga district local government must invest more effort in the accounting and financial management system leading to improved financial accountability to register improved financial accountability.

• Iganga district local government must have management that is continuously and affectively committed to the operationalization of the accounting system which will enrich financial accountability.

• Iganga local governments must ensure sound control environments and monitoring controls are likely to register superior financial accountability.

• Iganga local governments must ensure timely audit and assessment reports to Council as this will also not only promote transparency but also guide Council in implementing her mandatory and constitutional roles.

Areas for further study

The following areas should be considered for further study:-

• Internal control and financial accountability should be invested at a regional level other than the district level which was the case study for this study.

• Employee education level and financial accountability should be investigated other than internal control and accountability which was the topic under investigation.

8. Funding:

• The researcher has no funding and thus used personal resources to carry out the study.

• Conflict of interest:

• The researcher has no conflicts of interest in this study.

9. LIST OF ACRONYMS

• **ACC A**   :   Association of Chartered Certified Accountants

• **ACOD E**   :   Advocates Coalition for Development and Environment

- **C.A.O** : Chief Administrative Officer
- **C.F .O** : Chief Finance Officer
- **COSO** : Committee of Sponsoring Organizations
- **D.D .P** : District Development Plan
- **D.S.C** : District Service Commission
- **DE C** : District Executive Committee
- **DPAC** : District Public Account committee
- **F /Y** : Financial Year
- **FI** : Financial Institutions
- **I CS** : Internal control System
- **IF AC** : International Federation of Accountants
- **II A** : Institute of Internal Auditors
- **IL G** : Iganga Local Government
- **INTOSA I** : International Organization of Supreme Audit Institutions
- **LAG F AR** : Local Government Financial and Accounting Regulations
- **LG A** : Local Government Act
- **LGF C** : Local Governments Finance Commission
- **LL G** : Lower Local Governments
- **PFMP R** : Public Financial Management Performance Report
- **PP DA** : Public Procurement and Disposal of Assets Authority
- **SPS S** : Statistical package for social scientists
- SAS : Senior assistant secretary

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